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### Current Topics.

#### The President on Land Transfer.

THE PRESIDENTIAL address by Mr. SHARPE at the meeting of the Law Society last week is, we believe, the first public reference to the scheme for the reform of the law of real property and the simplification of the transfer of land which is contained in the recent report of the Land Transfer Committee. With the merits of the scheme Mr. SHARPE does not deal. He assumes that the profession will at first take up the attitude which we have adopted in the series of articles we conclude this week—that of inquirers; and this is the only attitude possible until the scheme is given in detail by the publication of Mr. CHERRY's Bill. We confess to having been a little surprised at first by the opportunism of the proposed method of dealing with real property law; but it is quite possible that this is the most practical way of approaching the matter, and that when conveyancers find, on the one hand, that they cannot, for instance, create a legal life estate, but must restrict themselves severely to the fee simple and terms of years, and, on the other, that purchasers are protected absolutely against notice of trusts, they will realize the simplicity of the scheme. At any rate, it is not easy to see any practicable alternative.

#### The Extension of Compulsory Registration of Title

THE ONLY point of the Land Transfer Committee's Report on which Mr. SHARPE intimated dissent—or rather, perhaps, the need of full consideration—was the proposal to take away from county councils the initiative in the extension of compulsory registration, and place it with the Privy Council—that is, with the Government—subject to control by Parliament. Whether, in the event of the Government of the day deciding in favour of general compulsory registration, Parliamentary control would have any substantial effect, we must leave our readers to judge; but, as Mr. SHARPE points out, no county council has since the Land Transfer Act, 1897, asked for registration, and in times when so much is made of "self-determination" this fact is significant. If

we strike out the last five years, when the question was not likely to be raised, there is a period of some fifteen years during which the county councils have left registration of title severely alone. The proposed simplification of the law of real property should tell in favour of transfer both off and on the register; each of the existing systems of conveyancing—private and public—stands in need of reform. But the question remains whether an amended system of private conveyancing—supported, it may be, by a register of deeds—would not furnish facilities superior to those that can be claimed for registration, with its off-set of bureaucratic control. And this is the question which Mr. SHARPE says is for the immediate consideration of the profession.

#### Lord Grey's Letter on America and the League of Nations.

SO FAR AS can be judged from the daily Press, the letter by Viscount GREY, which appeared in the *Times* of 31st January, is likely to have an important effect in securing the adhesion of the United States—subject, probably, to reservations—to the Treaty with Germany, and, therefore, to the Covenant of the League of Nations. Lord GREY points out with much force the constitutional and practical difficulties which stand in the way of the United States committing itself unreservedly to any scheme necessarily requiring interference with European politics—such, for instance, as Article X. of the Covenant, which binds Members of the League “to respect and preserve as against external aggression the territorial integrity and existing political independence of all Members of the League”; while he insists on the necessity of maintaining the separate representation of Great Britain and the Oversea Dominions in the Assembly of the League, whereby the British Empire has six votes and the United States only one. It is a little singular that the list of original members in the Annex to the Covenant is in such a form as to leave the separate representation of the dominions doubtful; but the commentary issued by the Foreign Office, which will be found with other useful matter in Sir FREDERICK POLLOCK'S “League of Nations” (Stevens & Sons, Limited), speaks of the Assembly as consisting of “the official representations of all the Members of the League, including the British Dominions and India,” and this is the accepted meaning of the Covenant. Sir FREDERICK admits (p. 99) that at first this looks like a surprising over-representation of the British Empire in proportion to other Powers, but he argues that the fact of the decisions of the Assembly being required to be unanimous removes the apparent anomaly. Thus, the effect is not to give the British Empire and its constituent parts a preponderating vote, but only “to give the Dominions and India an effective voice, and at need the decisive power of a veto, for the representation and protection of their particular interests and views.” The gist of Lord GREY'S letter is to maintain this scheme of representation as essential, while recognizing that the American desire to make reservations to the Treaty is based, not upon indifference or mere consideration of party politics, but upon a substantial fear of the difficulties to which unreserved adhesion may give rise.

#### Alteration of Women's Legal Status.

IN 1918 two Acts giving privileges to women were passed in England. By section 4 of the Representation of the People Act, 1918, “a woman shall be entitled to be registered as a Parliamentary elector” on complying with certain conditions for the most part not applicable to men. By the Parliament (Qualification of Women) Act, 1918, “a woman shall not be disqualified by sex or marriage for being elected to or sitting or voting as a member of the Commons House of Parliament.” The Sex Disqualification (Removal) Act, 1919, assented to at the end of December last, is framed in very general and wide terms: “A person shall not be disqualified by sex or marriage from the exercise of any public function, or from being appointed to or holding any civil or judicial office or post,” &c. The only position specially mentioned is that of a solicitor,

apparently because universities do not all grant degrees to women yet, and special provision had to be made for this. The Act repeals a number of enactments embodying restrictions in the privileges conferred—enactments in Local Government Acts, &c.—but the Acts of 1918 above mentioned are not included in the repeal schedule. The question may arise, therefore, whether the generality of the Act of 1919 is not cut down by the Acts of 1918, particularly that conferring the Parliamentary franchise. In New South Wales a statute has recently been enacted—the Women's Legal Status Act, 1918. By this Act “a person shall not by reason of sex be deemed to be under any disability or subject to any disqualification” under four named heads, and a woman may thus be a member of the Legislative Assembly, a mayor or alderman under the Local Government laws, a judge of the Supreme Court, &c., a barrister, solicitor, or conveyancer. It will be noticed that the word “marriage” in the English Act does not occur in the New South Wales Act. But in both it is only the Lower House of the Legislature to which women are expressly admitted. This question of sex-equality legislation seems to be one of those in which uniformity throughout the Empire would be desirable.

#### D.O.R.A. and the Right of Suit.

THE DECISION of the Divisional Court (DARLING, AVORY, and SANKEY, JJ.) in *Chester v. Bateson* (*Times*, 30th ult.) is a somewhat belated discovery by the Bench that there are limits to the powers which the Executive could assume under the Defence of the Realm Acts. In the present case it was held that the limit is passed when a regulation forbids the owner of a house to sue in the Courts for the recovery of possession. The regulation in question is regulation 2A (2) of the Defence of the Realm Regulations. Under this, if the Minister of Munitions was of opinion that the ejection of workmen from their dwellings was likely to impede work on war materials, he was empowered to declare the area “a special area,” and thereupon, while the order remained in force, no person was, without the consent of the Minister of Munitions, to take any proceedings for the recovery of possession of a dwelling-house occupied by a workman engaged on war materials. Now, the Defence of the Realm Consolidation Act, 1914, confers power on the King in Council “during the continuance of the present war to issue regulations for securing the public safety and the defence of the realm,” and certain particular matters are enumerated which such regulations might be aimed at; but these do not seem to restrict the generality of the previous words. The length to which the Courts were prepared to allow the Executive to go was illustrated by *Zadig's case*—in the House of Lords *R. v. Halliday* (1917, A. C. 260)—where regulation 14B was upheld, so that a British subject was liable to be deprived of his liberty without the security of a trial. Lord SHAW'S dissenting judgment in this case is well known, and it is a little curious to find AVORY, J., citing from it, in order to shew that a regulation is *ultra vires* which forbids access to the Courts without the permit of a Minister. One would have thought that the right to personal liberty was more important than the right to sue for the recovery of property; but yet in *Zadig's case* it was held that the former could be taken away, while in the present case it is held that the right of recourse to the Courts is too sacred to tamper with. Of course, the matter does not depend on the war being in fact over, for if the regulation was valid originally, it would remain valid so long as the Defence Acts and Regulations are operative, and the date for their cessation has not yet been fixed. The decision is that the regulation was void *ab initio*. At the same time, we cannot help wondering if the same decision would have been given when the German submarine menace was at its worst; or is it that rights of property weigh more with the Divisional Court than the right to liberty?

#### Inspection of Registers of Births.

IT is a little singular that an official claim should have been made to override by regulations the express provision of section 35 of the Births and Deaths Registration Act, 1836, to

search original registers, but the claim has been disallowed by McCARDIE, J., in *Best v. Best* (reported elsewhere). By that section "every rector . . . and every registrar . . . shall at all reasonable times allow searches to be made of any register book in his keeping." In *Steele v. Williams* (8 Ex. 625), where the section was discussed, it was not disputed that the right to search the register existed; the question was under what conditions it could be exercised. The person searching, said PARKE, B., "would have no right to remain an unreasonable time looking at the book, nor probably to require the parish clerk to put it into his hands, for it is the duty of the latter to superintend the search, and keep a control over the book." Section 44 of the Births and Deaths Registration Act, 1874, enables the Local Government Board (now the Ministry of Health), or the Registrar-General, with its consent, to make regulations as to matters within the Acts; but it contains no words taking away the above right of search, and regulations purporting to do so are *ultra vires*. The importance of being able to examine the original entry and see the signatures therein is shown by *Brierley v. Brierley* (1918, P. 257).

#### Action Against the Government or State.

THE CASE of *Re Quilliam (Limited)* (*Times*, 20th January) serves to remind us that in matters of procedure litigants in England are still enmeshed in the bonds of archaism. Actions against the State or Government are still in form petitions to the King to let justice be done, and the form so far crushes the substance occasionally as to throw serious obstacles in the way of such an action. In the present case a prerogative writ of mandamus was applied for in order that the Home Secretary might be compelled to submit a petition of right to the King. The claim which the suppliant desired to enforce was one depending apparently on the result of the appeal to the House of Lords in the De Keyser Hotel case. The King's Bench Division in their discretion declined to grant the application for a mandamus. The Home Secretary having for the present, and pending the hearing of the House of Lords appeal, declined to submit the suppliant's petition to the King, the initiation of the action by way of petition of right has thus been delayed. Many of the overseas dominions have shaken themselves free from the trammels imposed by the procedure in petitions of right. In some cases the Governor, on receipt of a petition setting out the claim, is authorized to appoint a nominal defendant, and the action at once proceeds against this defendant, who appears in place of the King. In other cases the statutes of the Dominion abrogate even the form of a nominal defendant, and authorize a claimant to sue the State directly, process being served on the Attorney-General. The Commonwealth of Australia affords an illustration. By section 56 of the Judiciary Act, 1903, "Any person making any claim against the Commonwealth, whether in contract or in tort, may in respect of the claim bring a suit against the Commonwealth," &c. Both in Australia and Canada cases are not infrequently reported as arising directly between two Governments, either the federal Government or a State or province being parties. One such case is *Dominion of Canada v. Province of Ontario* (1910, A. C. 637). What can be done by overseas communities should be possible at home, and it is time the archaic procedure of petitions of right was scrapped and replaced by more business-like machinery.

#### The Privilege of a Surety.

THE DOCTRINES of equity are admirable in their proper place. But curious results follow when the court is asked to apply some half-apprehended equity in circumstances where its principle is quite irrelevant. This is illustrated by *Morrison v. Batley Chemical Co. (Limited)* (1919, 2 Ch. 325). It is trite equity that where A guarantees B's debt to C, A can call upon B to relieve him of his contingent liability by paying the debt to C: *Ascherson v. Tredgore Dry Dock Co.* (1909, 2 Ch. 401). And, of course, the converse relation applies between B and C; if the creditor gives time to the principal, the surety is thereby discharged. Now, in the case on which we are commenting, M had guaranteed B's debt due

to a bank upon a current account, &c., up to a fixed and named amount. The guarantee by M was to cease if either (1) the bank closed the account, ascertained the amount due, and demanded payment by M, or if (2) M for his part gave the bank three months' notice that he would not further act as B's security. Here the provision in favour of the guarantor, by which he could terminate his guarantee on giving three months' notice, is an express stipulation intended to protect him from the danger of his principal failing to take his obligations seriously. The existence of such special contracted protection renders unnecessary the protection accorded by the equitable doctrine we have quoted. Therefore, the Court held, M cannot insist on the principal debtor discharging his liability to the bank unless and until M has exercised his contracted right of giving three months' notice.

#### Insurance Policies and Collateral Warranties.

SOME INTERESTING points arose before Mr. Justice ROCHE in *Dunn v. Campbell* (*Times*, 28th January). Here an airman, killed when flying a machine, was insured for £4,000 under a life policy with a firm of underwriters. The policy did not contain any warranty that the machine should not be flown until certified safe by certain experts on whom the underwriters relied, but the officer had made a verbal promise to the underwriters' agents that he would not fly it unless so certified. As a matter of fact the experts in question did not certify that they were satisfied. The question, therefore, arose whether or not this promise was a condition precedent of the contract, or merely a collateral warranty, breach of which does not avoid the policy: *Heilbut v. Buckleton* (1913, A. C. 30). This is essentially a question of fact depending on the intention of both parties to be inferred from all the circumstances of the case. Now neither the proposal nor the slip contained this condition. Therefore the learned Judge drew the inference that the parties had not it in mind as an essential condition precedent at the date of making the contract; the policy itself was drawn up afterwards on a common form and was not relevant as regards this issue. It seems doubtful, we must say, whether parties do put in the proposal and the slip every condition precedent which they intend to be of the essence of the contract; they are rather apt, we think, to put only descriptions and rates, &c., on the earlier documents, which have to be drafted speedily. Therefore the learned Judge's reasoning is not quite convincing.

#### Underlease of Part of Premises.

THE QUESTION has been recently raised whether underletting a part only of demised premises is a breach of a covenant "not to underlet," the premises. It is said in WOODFALL'S "Landlord and Tenant" (13th ed., 1912, at p. 781): "Such a covenant will permit the lessee to underlet a part of the premises," and the authority cited is *Wilson v. Rosenthal* (1906, 22 T. L. R. 233). That case was decided by Mr. Justice SUTTON in the King's Bench Division, and the decision was that a covenant "not to underlet" is not broken by underletting part only of the demised premises. The case does not appear to be reported elsewhere. *Wilson v. Rosenthal* has now been followed by Mr. Justice BAILLACHE in *Cottell v. Baker* (*Times*, 21st January last), a case under the recent Act passed on 23rd December and amending the Rent Restrictions Acts. The sub-tenants in this case were only saved from the consequences of being in the position of trespassers by the ruling that (following *Wilson v. Rosenthal*) underletting part only is not a breach of a covenant not to underlet. It is singular that thirteen years should have elapsed since *Wilson v. Rosenthal* was decided without any other reported case on the point, and that there should be no other authority than these two cases. It is to be hoped *Cottell v. Baker* will now be reported elsewhere than in the *Times* Law Reports. Mr. Justice SUTTON's decision might so easily have been the other way, that the absence of contrary judicial opinion has become important, and might well influence an appellate court in the event of the interpretation of the covenant against underletting adopted in these cases being challenged.

## A New Problem in Rating.

A NEW ASPECT of the results of the Increase of Rent, &c., Acts, and the existing difficulties in meeting the shortage of dwelling houses is raised in a paper entitled "Post-War Rating," read recently at Newcastle-on-Tyne by Mr. Harry BARNES, M.P., F.R.I.B.A. (Messrs. Barnes, Spain & Co.), which was quoted at some length in the *Times* of the 3rd inst. Under the Parochial Assessment Act, 1836, section 1, poor rates must be assessed "upon an estimate of the net annual value" of the hereditaments; that is, "of the rent at which the same might reasonably be expected to let from year to year, free of all usual tenants' rates and taxes." In general, the rent at which a house is actually let is the best criterion for determining the reasonable rent: *R. v. Chaplin* (1 B. & Ad. 926)—though this is not necessarily the measure of value (*R. v. London School Board*, 17 Q. B. D. 738)—and at the present time both the Increase of Rent, &c., Acts and the conditions of housing may prevent its being the true measure. Under the Acts the rent is artificially kept below the rent which in existing circumstances the house would fetch, while even apart from the Acts a house may not be able to command the "economic" rent to which, having regard to the cost of construction, the owner should be entitled. Mr. BARNES considers the duty of assessment committees under these circumstances, and contends that they are not within the scope of the Increase of Rent, &c., Acts, and are not bound to keep the assessments down to the "standard rent." He says:—

"If the intention of the Acts be looked to it is clearly to secure the occupier against demands that might develop into extortion, its protection is against the rapacity of private individuals, not the just demands of public authorities. Such evidence as the Acts afford is that increases in rates are to be borne by the ratepayer, and it cannot be believed that Parliament contemplated for a moment the abrogation of the centuries-old principle on which our rating system has been built up and to maintain which the long list of statutes before given has been passed. The foundation of our rating system is the equitable assessment of all ratepayers. Such foundation would be shaken to its depth were it held that the standard rent of the Restriction Acts was to take the place of the 'reasonable rent' of the Assessment Acts."

Mr. BARNES does not give a definite rule for ascertaining the "reasonable rent," but we gather that in his opinion it is a figure between the "standard rent" to which houses within the Acts are restricted, and the economic rent for free houses which in practice is unattainable.

## The Report of the Land Transfer Committee.

## VI.

THE gist of the Report of the Royal Commission of 1910-11 on the Land Transfer Acts was contained in the passage, "The system [of Registration of Title] as it stands is, in our judgment, imperfect; and we cannot recommend the compulsory extension of an imperfect system" (Final Report, p. 48). The Commissioners, however, made a series of thirty-three recommendations for the amendment of the system, and these form the basis on which the Land Transfer Committee have dealt with the subject in Part IV. of their Report. With a good many of the previous recommendations they agree without qualification; into others they introduce qualifications of more or less importance. From only a small number do they dissent altogether. We have not space to go through the whole number and compare the results in each Report. It must be sufficient to select the most important recommendations as now put forward by the Land Transfer Committee. The recommendations of the Royal Commission are printed in Appendix III. of the present Report, and in the following summary the numbers refer to those recommendations.

(1) It is one of the defects of the existing system of absolute titles that the benefit of the title does not accrue to the first registered proprietor, but only to a transferee for value—at least, such appears to be the effect of the Acts. Thus the

original holder of a certificate of absolute title may, if there was a defect in his title at the time of registration, find himself ousted and left without right either to the land or to compensation. The Land Transfer Committee agree with the Commission that this should be altered, and that registration with absolute title should confer on the registered proprietor, as well as on his transferee, a title not defeasible in consequence of defects in the title prior to registration; but the Committee give their adhesion subject to their recommendations with respect to rectification of the register and compensation. There are matters of detail into which we need not at present go.

(2) In accordance with the recommendation for shortening title as between vendor and purchaser, it is proposed that the length of title required for an absolute title shall be thirty years; and (3) the Committee agree with the Commission that the Registrar should be authorized to accept counsel's certificates of title as the basis of absolute titles.

(4) As to possessory titles ripening into absolute titles, they go further than the Commission. They fix fifteen years as the period in which this will be effected, and remove the restriction to compulsory areas and £10,000 in value. They consider that the small risk of claims being made on the Guarantee Fund is more than off-set by the advantage of converting all possessory titles into absolute titles at as early a date as possible. And they make similar recommendations with respect to leasehold titles: (5), (6).

(7) As regards settled land, it is contemplated that the present somewhat complicated provisions for registration can be materially simplified if the proposed changes in the general law of settlements is made, and since there will always be a definite *dominus pro tempore*, who can dispose of the land subject to payment of the purchase money to the Settled Land Act trustees, this *dominus*, whether the tenant for life or other statutory owner, will be the person to be registered.

(9) Moreover, as regards registered land generally, the estate of the registered proprietor is to be the legal estate. All other interests will take effect outside the register.

(10) The Royal Commission proposed a drastic change as regards mortgages. Since the existing system was adapted only to the more simple cases, and had given rise to well-founded complaints, they recommended that mortgages of registered land should be effected outside the register, and only protected on the register by a note of the mortgage deed. "The result would be that there would be no occasion for the present duplication of instruments, and that the parties could make their own arrangements without any reference to the Registrar." With this the Committee do not agree. Under the proposed change in the creation of mortgages—i.e., mortgages will not take the fee simple, but only a term of years—the mortgage will not interfere with the proprietorship of the land; and the mortgagor's position as owner being thus secured, the Committee recommend:

"We think that the greatest possible latitude should be given to the registered proprietor in dealing with registered land, and he should be able to mortgage or charge (a) by registered charge in almost any form, (b) by mortgage deed in almost any form, protected by a caution (in a special form) within one month from its date, and capable so long as the caution is not warned off, of being registered as a charge with priority as from the date of the caution, (c) by charge under hand only protected by an ordinary caution, and (d) by deposit of the land certificate, with or without title deeds, according to whether the title registered is possessory or absolute, which can be protected by a notice."

(11) As regards easements, the Committee agree with the Commission that these and other similar rights affecting land, whether existing prior to first registration or created subsequently, should be registered, the entries to be by reference to the instruments creating the rights; but they disagree with the recommendation—

(12) that a registered proprietor should be entitled to register a mere claim to an easement; but they recommend that on production to the Registrar of satisfactory evidence of the claim, and on notice to, and non-rebuttal of the claim by, the servient owner, the registration should be made.

(13) Restrictive covenants should be registered by reference to the instrument creating them; but the Committee consider that the authority for discharging or modifying obsolete covenants should not be the Court, but (pending the establishment of the Sanctioning Authority recommended in the first Report of the Land Acquisition Committee) the arbitrators appointed under the Acquisition of Land (Assessment of Compensation) Act, 1919.

(14) The Committee further recommend that all "land charges" affecting registered land should be noted on the register. "In our opinion, the principle to be maintained is that all incumbrances which would normally be on an abstract of title should be noted on the register."

The Committee agree with the following recommendations of the Royal Commission:—(15) That writs and orders and bankruptcies should, to be effective against purchasers, be entered on the register; (16) that minerals owned separately from the surface should be separately registered; and (17) that it should be made clear that dealings for value with a registered proprietor should be valid, notwithstanding notice, whether express, implied or constructive, of any matter outside the register, save in the case of fraud to which the purchaser is a party.

(22) Under the existing system a purchaser does not obtain the legal estate until registration. It is proposed to alter this by allowing the legal estate to pass at once by the conveyance, but to avoid the conveyance as regards the legal estate unless registration is applied for within two months, with a discretion for the Registrar to extend the time.

(23) The Royal Commission attached importance to verbal descriptions. Land boundaries were to be described verbally on the register, and maps to be used for assisting identity. This, as everyone knows, breaks down in practice. A verbal description of boundaries is cumbersome and perplexing. The real description is in the plan, and the Committee recognize this:—

"We think that the tendency to rely on a plan for identification of the property dealt with should be encouraged and that, as a general rule, registered land should be described by reference to a plan, and that such plan should show the general boundaries of the property."

The Committee agree with the following recommendations of the Royal Commission:—(24) That a new certificate in simple form should be issued on every fresh dealing, promissory certificates to be different in colour from absolute certificates, and to bear on their face a clear warning as to their nature; (25) the amendment of the procedure for giving effect on the register to the disclaimer of leaseholds in bankruptcy; and (26) the increased representation of solicitors on the Rule Committee. They disagree with the recommendation (28) that fees on first registration should be payable by twenty years' instalments; the fees are not large enough to make this worth while; it is not attractive and complicates the procedure. They agree (29) that a reasonable maximum limit to the office fees under the *ad valorem* scale should be fixed; and (31) that the rule-making authority should be invited to consider whether the percentage scale of remuneration of solicitors for transfers in the higher values might not fairly be increased.

In Part V. of the Report the Committee point out the simplifications in registration which will result from the proposed amendments of real property law and the Land Transfer Acts, but since they base their observations on Part X. of Mr. CHERRY'S Bill, and that Bill has not yet been made public, it would be useless to attempt to follow them. But it is obvious that registration of title will benefit by such simplification as results from the reduction of legal estates in land to absolute proprietorship and terms of years, and the exclusion of undivided shares; and it is claimed that, when a property has been registered, the functions of the Registrar will, in practically every respect, cease to be judicial and will become purely ministerial:—

"It is clear that, until a property has been registered, the Registrar must be given discretion as to the title to be registered, the proprietor to be registered, the description of the property,

and of the appurtenant easements (if any) and other matters. But when registration has been effected, it is, in our opinion, of the greatest importance that official control over dealings with land should be reduced to the lowest degree compatible with efficiency, and we believe that if this object is achieved, it would have a greater effect in making the system popular than any other amendments of the Land Transfer Acts."

Part VI. of the Report compares the transfer of unregistered land with that of registered land; but since it assumes that Mr. CHERRY'S Bill has been passed and the suggested amendments in the system of registration made, the Committee's observations are based on a future and untried state of affairs, and, while plausible, have the disadvantage of being speculative. If we were inclined to speculate we should suggest that, under the simplified system by which legal estates are to be restricted to absolute ownership and terms of years; settlements are to have a definite *dominus pro tempore*, with full power of disposition; and an effective curtain is to shut off all equities from the purchaser's view, transfer by deed—even if it involves investigation of title—will prove, in convenience and facility, an effective rival to transfer on the register.

Part VII. of the Report contains the recommendation as to the extension of compulsory registration. The Committee agree with the Royal Commission in regarding the gradual extension of compulsion on sales to the rest of the country as a national rather than a local question. It is accordingly proposed to repeal sub-section (8) of section 20 of the Land Transfer Act, 1897, under which the initiative as to extension lies with the county councils, and to leave the initiative with the Executive; but to give any county council and law society affected the right to demand a public inquiry as to the desirability of extending compulsory registration to the county. After the report of the inquiry, the proposed Order in Council would be laid on the table of both Houses of Parliament, and would be made only if an address approving it was carried in either House. As we point out elsewhere, this proposal raises a very disputable question.

We do not profess in these articles to have given full consideration to the proposed changes in real property law. The proposal for restricting legal estates to the fee simple and terms of years has the eminent authority of the late Mr. WOLSTENHOLME, who introduced it into his Bill of 1897 "to simplify the title to and transfer of land." The proposal to give mortgages a term of years is, as Mr. SANGER was good enough to point out in his letter last week, only a recurrence to old conveyancing practice. The drawing of a curtain to hide all equitable interests from the purchaser is the extension of the well-recognized practice in respect of trust mortgages, but the idea of the curtain is new and picturesque. The same result was attained with the sanction of equity judges by the purchaser "shutting his eyes very tight," and pretending he did not know it was a trust mortgage. And the Legislature allows him to do this, even though from the stamp on a transfer he must know of the trust. So there is good authority for what is proposed. And then there is the general simplification of the law which is to follow from Mr. UNDERHILL'S proposal to assimilate freehold estates in fee simple to chattels real.

It is possible that in our observations we have laid too much stress on the scheme being one for the simplification of the transfer of land, and have not sufficiently emphasized the changes in the law which will make for simplicity generally, and will be for the benefit of other persons than purchasers. Though equitable interests are left behind the curtain, and will retain many of their present incidents, yet beneficiaries will gain by the simplification of the law. And on a preliminary survey of the proposed changes, such as we have made, it may well be that we have overlooked some of their aspects. The publication of Mr. CHERRY'S Bill will materialize the scheme and enable inquirers to study and understand it in its various bearings. The fact that it is due to the co-operation of not a few of the leading conveyancers of the day is certain to ensure it favourable consideration with the profession.

## The French Presidency.

### Procedure at the Election; President's Prerogatives and Obligations.

(Continued from page 238.)

The presidential term of office is seven years. For the purpose of electing a President of the Republic the two Chambers must be summoned at least one month before the expiry of the President's term of office *en assemblée nationale* at Versailles. Should the Legislatures not be sitting at the time of the Presidential vacancy, then in default of convocation they re-unite, *de plein droit*, fifteen days before the expiry of the presidential powers. In the event of the death or resignation of the President of the Republic, the Chambers assemble together immediately. Until the new President is elected the executive power vests in the Council of Ministers.

The President must promulgate ordinary laws within one month from the day on which they passed the two Chambers, but, in the case of urgency laws, these must be promulgated within three days from the date of their passing the Legislature.

From the birth of the constitution onward, as far as our knowledge goes, no occasion has arisen for the passing of a law of urgency, that is a law declared to be such by a resolution of the two Chambers, nor has any demand been made by the President of the Republic for the Chambers to reconsider a measure. The fact that several emergency measures necessitated by the war were passed during the hostilities is not here taken into consideration. The formula for the promulgation of a law is as follows:—

*Le Sénat et la Chambre des Députés ont adopté, le président de la République promulgue la loi dont la teneur suit. . . . La présente loi délibérée et adoptée par le Sénat et la Chambre des députés, sera exécutée comme loi l'Etat. Fait à . . .*

The President's prerogative of pardon does not extend to amnesties, which can only be granted by a law; but, notwithstanding the distinction drawn by law between pardons and amnesties, in certain cases it is within the right of the Chambers to declare that *grâces* are equivalent to amnesties. Discussing the right of the President of the Republic to control the armed forces, M. HENRY LEYRET, in his work "*Le Président de la République*," lays down that in the time of war the President can take command of the troops. This power was recognised on the demand of Marshal MACMAHON, and M. LEYRET contends that the power was not granted to MACMAHON alone. He urges that, as there have been two revisions of the Constitution since Marshal MACMAHON's day, viz., in 1879 and in 1884, and that as these laws are silent on the point, the President's rights in this respect still exist. M. LEYRET tells us that President FAURE asserted his right to preside at the *conseil supérieur de la guerre*, and he cites M. RIBOT's (a former president of the *Société de Législation Comparée*) endorsement of the President's action.

Envoys and Ambassadors of foreign Powers are accredited to the President of the Republic, and here it is convenient to observe that to the President's power to make treaties there is an important exception, and that is when the area of the State is concerned. Such a treaty would have to be voted by both the Legislatures, and their consent is also requisite for a declaration of war. Should the President of the Republic desire to communicate with either, or both, of the Chambers, he does so by way of message, which is read by a minister from the tribune.

Reverting to the President's power to convoke the two Chambers for extraordinary business, it should be stated that he can only take action on the request of an absolute majority of both Houses. There has been no attempt to dissolve the Chamber of Deputies before its mandate has expired since Marshal MACMAHON's action in this direction, and the possibility of such a drastic step ever being taken again seems remote, for the law of 16th July, 1875, provides: *Le Président peut ajourner les Chambres. Toutefois, l'ajournement ne peut excéder le terme d'un mois, ni avoir lieu plus de deux fois dans la même session.* The five words, *la terme d'un mois*, are of great importance, for they allow time for reflection, with an opportunity for negotiation which, it is almost more than probable, would result in making dissolution unnecessary.

Notwithstanding that the Ministers are responsible to the Chambers for the general policy of the Ministry and individually for their personal acts, the President of the Republic is amenable for the offence of high treason only, for Article 6 of the *Loi Constitutionnelle* of 25th February, 1875, concludes: *Le Président de la République n'est responsable que dans le cas de haute trahison; conséquemment all the public acts of the President must be countersigned by a Minister. No occasion has arisen during the life of the Republic for the prosecution of a*

President, but should the necessity ever arise the procedure would resemble an impeachment in this country. The Constitution enacts that the President of the Republic can only be placed on trial at the instance of the Chamber of Deputies, and that the Senate would be the judges. As events within the past three years have shown, the procedure is the same in the prosecution of a Minister. It is true there has been no such prosecution, although two ex-Ministers, MM. MALVY and CAILLAUX, have been before the Haute Cour de Justice, that is, the Senate convoked as such, and the trial of the latter ex-Minister will be continued shortly after the reassembly of the Senate.

The Constitution provides for the protection of the President of the Republic against violence and against insults, whether these offences be committed in the Legislatures or in the Press. In debates in either Chamber the name of the President of the Republic must not be mentioned. When an offence (the *délit* of the French codes) is committed against the *chef de l'Etat*, the *Ministre public* sends the matter before the Court of Assizes, and an attempt against the President's life would be dealt with as a crime under the ordinary law.

The emoluments pertaining to the Presidency are neither regulated by the laws of the Constitution nor by the ordinary law. In the Budget the salary appears under the head *Dotation des pouvoirs publics*. The President is voted 600,000 francs, to which is added a further grant of 300,000 francs for travelling, receptions and other outlays, so it will be seen that the vote generally is equivalent to £48,000. In exceptional years further grants are made. The year of the 1900 Exhibition was one, and President CARNOT was voted a supplementary grant of 500,000 francs, or £20,000.

It may not be inappropriate in this survey of the French Presidency to quote the opinion of a distinguished English authority. Professor DICEY, in his "*Law of the Constitution*," writing in 1908, says: "The Government of France has gradually become a strictly parliamentary executive. Neither President GREVY nor President CARNOT attempted to be the real head of the Administration. President FAURE and President LOUBET followed in their steps. Each of these Presidents filled, or tried to fill, the part, not of a President in the American sense of the word, but of a constitutional king. Nor is this all. As long as the President's tenure of office was independent of the Assembly, the expectation was reasonable that whenever a statesman of vigour and reputation was called to the Presidency, the office might acquire a new character, and the President become, as it were in a sense, both THIERS and MACMAHON, the real head of the Republic. But the circumstances of President GREVY's fall, as also of President CASIMIR PERIER's retirement from office, show that the President, like his Ministers, holds his office in the last resort by favour of the National Assembly. It may be, and no doubt is, a more difficult matter to dismiss a President than to change a Ministry. Still, the President is dismissible by the Legislature. Meanwhile, the real executive is the Ministry, and a French Cabinet is, to judge from all appearances, more completely subject than is an English Cabinet to the control of an elective chamber. The plain truth is that the semi-parliamentary executive which the founders of the Republic meant to constitute has turned out a parliamentary executive of a very extreme type."

In view of the sequel, and that the incident, if it be beyond question, does not modify Professor DICEY's conclusions, the present writer cannot refrain from quoting the following from M. LEYRET's book, published six years ago. The author contends that the Chamber does not appoint Ministers, and he proceeds: "*Tant que je serai à l'Élysée, disait un président à propos d'un personnage très connu, 'Z— ne sera jamais ministre!' Il tint parole: Z— avait bien ministre, mais l'Élysée avait changé d'hôte.*" In a footnote M. LEYRET informs his readers that the President was M. LOUBET, and that Z— was M. CLEMENCEAU.

Daniel Macfarlane, income tax collector for the West Derby parish of Liverpool, was, says the *Times*, sentenced on Wednesday to fifteen months' imprisonment in the second division at the Liverpool Assizes for fraudulently converting money paid to him by taxpayers. On a similar charge, Ernest Partoon, chief clerk, and stepson of the other prisoner, was sentenced to four months' imprisonment in the second division. In his case the jury recommended him to mercy on ground that he was under the influence of Macfarlane. It was stated that the total defalcations amounted to £1,100, and all had been repaid by the realization of Macfarlane's estate. A remarkable feature of the case was that last June Macfarlane was arrested on the warrant of the Commissioners of Inland Revenue, and was kept in prison for five months without a charge or trial. Mr. Justice Bray commented strongly upon this, observing that Macfarlane should not have been kept in custody so long without being brought before a magistrate.

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## Reviews.

## Income Tax.

**THE ACTS RELATING TO INCOME TAX.** By the late STEPHEN DOWELL, M.A. EIGHTH EDITION. EMBODYING THE INCOME TAX ACT, 1918, &c., WITH COMPLETE NOTES, REFERENCES AND DECISIONS. By JOHN EDWIN PIPER, I.S.O., LL.B. (Lond.), Barrister-at-Law, Assistant Solicitor of Inland Revenue. Butterworth & Co.

**INCOME TAX: A SUMMARY OF THE LAW OF INCOME TAX, SUPER-TAX AND EXCESS PROFITS DUTY.** By F. G. UNDERHAY, M.A., Barrister-at-Law. New Edition. Ward, Lock & Co. (Limited). 5s. net.

To a certain extent Income Tax law has been simplified by the Consolidating Act of 1918. The various enactments up to that date are now to be found with amendments—mainly of a drafting nature—in the recent Act. But income-tax legislation is by no means a fixed thing. Parliament is busy with it year by year, and already important changes have been made by Part II. of the Finance Act, 1919. The new edition of "Dowell" gives the Consolidating Act and also this last Act, with other relevant statutes, and, helped by the very useful Table of Previous Enactments at the beginning of the book, the practitioner can easily find his way to the existing provision on the point under consideration, and also to the probably more familiar provision of the earlier statutes which it replaces. Moreover—and this is, perhaps, the leading feature of the work—the notes accompanying the sections and schedules of the Act of 1918 continue that full statement of the cases to which the profession have been accustomed in former editions. For there is no question of the Consolidating Act having made references to the authorities needless. Even if this may sometimes be the result of consolidation, yet it is certainly not so with statutory provisions like those relating to income tax which have to be applied to such an endless variety of circumstances. The difficulty, indeed, for clients and their advisers is not in the interpretation of doubtful words, but in their application to the facts. Take such a case as the place of residence of a company; the test is where its management really is situated. This, as Lord Loreburn said in the *De Beers case* (1906, A. C. 455), is a pure question of fact to be determined upon a scrutiny of the course of business and trading. It is this intimate dependence of the application of the law upon the facts of the particular case that makes it so valuable to the practitioner to have the decided cases set out in sufficient detail for him to appreciate their bearing, and this help he obtains in "Dowell." The publishers state in their note that this is the official work on the subject, and the official position of the editor no doubt justifies the claim. At any rate, it is a full, carefully arranged and useful guide for the practitioner who has to advise on income tax.

Mr. Underhay's book is of a more popular nature, and aims at giving a concise account of the statutory provisions relating to income tax, super-tax and excess profits duty. The size of the volume forbids the inclusion of the entire text of the Income Tax Act, 1918, but a large part of it is printed in Appendix I., including Schedules A, B, C, D and E and the rules under them, and other Appendices contain the enactments relating to Excess Profits Duty, tables of taxation of earned and unearned incomes, and of super-tax, and a table of percentages fixed by the Board of Referees for the purpose of Excess Profits Duty. These Appendices occupy the greater part of the book, but in the first hundred pages it outlines the schemes of these taxes in such a way as to make it easy to understand and apply the statutory provisions. The present relief granted in respect of wife, children, and dependent relatives is clearly stated at pp. 45-47; and at pp. 19-24 will be found in convenient form the various items which may and may not be deducted in arriving at the profits of a business. The book in this edition will prove handy and useful in practice.

## Books of the Week.

**Trade Associations.**—Associations for Promotion of Trade. A Practical Handbook for Lawyers and Commercial Men. By ALFRED HUTCHINSON, Solicitor, and PERCY HANDCOCK, M.A., Barrister-at-Law. Sweet & Maxwell (Limited).

**Agricultural Holdings.**—The Agricultural Holdings Acts, 1908-1914, also the Board of Agriculture and Fisheries Rules and Forms of 1908. Together with a Manual of Tenant-Right Valuation. By T. C. JACKSON, B.A. (Oxon. and Lon.), LL.B. (Lon.), Barrister-at-Law. Fourth Edition. Sweet & Maxwell (Limited).

**Conveyancing.**—Notes on Perusing Titles, containing Practical Observations on the Points most frequently arising on a Perusal of Titles to Real and Leasehold Property, and an Epitome of the Notes arranged by way of Reminders. By LEWIS E. EMMET, Solicitor. Eighth Edition. The Solicitors' Law Stationery Society (Limited). 20s. net.

## Correspondence.

## Solicitors' Remuneration.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I pleaded in a former letter that, whatever we get for ourselves, our clerks must get a living wage in our own interests as well as theirs. No one will contradict two facts—firstly, that before the war almost the worst paid body of workers was the law clerks; and, secondly, that this was not because the principals took too great a proportion of the fees for themselves.

What is the position to-day? Our Council have very tardily obtained an increase of 20 per cent. on litigious work, 33½ per cent. on non-contentious work, and nothing on scale fees.

One may fairly ask, Who is responsible for the sweating? Is it the powers that be who refuse just demands, or is it the apathy of our Council which has not put them forward or pressed them?

Few offices before the war kept their expenses much below 50 per cent. of the gross takings. The bulk of the expenses are for wages. If wages are doubled as they should be—trebled if our profession is to attract able assistants by offering a fair wage—how is an all-round increase of about 10 per cent. or 15 per cent. on our fees going to leave anything for the principal?

No wonder that on inquiring at one of the best-known places for an ex-soldier clerk I was told they had hardly any on their books, as "at least two-thirds had more sense than to return to the law"!

The fallacious argument may be raised that we are getting double scale fees for the same work, inasmuch as double the pre-war prices are being paid for property. This may be true in certain cases, but I have not yet acted for clients who have sold or bought any ground rents at 40 to 50 years' purchase, or those who have paid double money for property subject to the rent restrictions, to instance but a couple of cases.

The Auctioneers' Institute has sanctioned an increase of fees for commissions on sales, viz., £15 commission on the first £300 instead of £10. Auctioneers and estate agents are not (necessarily) qualified or trained men, and, unlike solicitors, have not to do skilled or technical work. Most of us would be grateful for an extra £5 on each conveyancing matter. Doctors have in many cases increased their fees by 50 per cent.; it nearly all goes into their pocket, as they keep no staff.

If our fees were increased 50 per cent. all round and proper wages paid, our profit would still be less in figures than the pre-war profit.

I have no doubt that our Council will expect us to be grateful to them for their recent efforts. Few of us will be. They seem to have failed to realize their pressing duty to the profession they are supposed to represent and the staff their electors employ.

I must apologise for a long letter, but the matter is vital to us and needs ventilation.

TEMPLE.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—In your comment under "Current Topics" with reference to the above, you refer to the new Remuneration Order as providing an increase of 33½ per cent. increase in respect of "conveyancing item charges." May I suggest that this reference to the new Order is unintentionally limiting the scope of its application?

Schedule 2, to which the new Order relates, applies not only to conveyancing business but to general non-contentious business; or, to quote the words of Clause 2 of the General Order of 1882, "other business, not being business in any action, or transacted in any court or in the chambers of any judge or master."

The application of Schedule 2 to general business is illustrated by *Re R. P. Morgan & Co.* (59 SOLICITORS' JOURNAL, 289; 1915, 1 Ch. 482), where it was held to apply to the costs of a case to counsel to advise, in contemplation of an action, the drawing of which case was upheld at 2s. per folio.

A. W. PORTER.

83, Windsor-road, N. 7, 2nd February, 1920.

[We are obliged to Mr. Porter for his correction, but perhaps for the purpose of the brief note in which we attempted to summarize the increases in charges, the recent Order was not inaptly described by reference to its most obvious effect.—ED. S.J.]

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—To judge by appearances, the 33½ per cent. addition to our costs is a timely and welcome concession. But what value may be set upon it? Its effect should be carefully watched, for it has yet to be seen whether the new growth of work of the past year is so well established that we can afford to experiment with it. Conclusions are premature yet; but there is room for reflection, and

it would be instructive to know to what extent practice to-day is represented by fresh work that has come since the issue of the Order. The last thing we want just now is a damping down of professional prospects through public uneasiness.

Owing to the hard lessons of the times, people have cultivated a wonderful habit of "doing without," and there are possibly few directions in which economy is so easy of practice as in the relations of the public with the law. The 20 per cent. increase in contentious work did not so much matter, for a litigant either is compelled to fight because he is a defendant, or he brings an action in the belief that he will win and his opponent will have to pay. But, in the case of non-contentious work, the client pays in any event, and it remains to be seen whether he will pay more willingly. Experience shows, only too often, that present burdens are considered a justification for his expecting to pay less.

It would be a mistake to regard the services of our profession as part of the necessities of life like food and clothing, and to build upon that. A good deal of legal business is compulsory, but the bulk of it is the fruit of enterprise on the part of clients, and enterprise is checked when it is made so expensive. It was checked by "the Budget," and the indispensable legal work that then remained did not save the profession from a stagnation of business that made the years 1909-10 memorable in its annals.

Since the war there has been a revival in the solicitor's work, and offices have worked under pressure. But it is matter for conjecture how far this abundance has been due to cheapness—for our work has been cheap according to present standards. It is reasonable enough that solicitors' charges should move with the times, but it is open to question whether this recommendation of cheapness which we possessed was sufficiently taken into account as a professional asset, and it may be doubted whether a high enough value was set upon it. For it is no good having the power to charge more if, in consequence of having it, work languishes, or if, in consequence of exercising it, clients are lost.

Pressure of work throughout the whole profession alone can make the increase a success, for that only can give us the independence that enables us to state our terms, and that only can eliminate the competition amongst us that depresses them.

But if the effect of increase be to relax pressure, then it becomes a question whether it is better to work on the new terms with a smaller output, or to work on the old with plenty to do. The fear is lest the increase prove a paper increase only, and we suffer a set-back in addition through the bad advertisement the Order as to increase gives us.

It is conceivable that law charges might be increased to such an extent as to dry up altogether the sources of professional income. We have now advanced in that direction, and the question is whether the 33½ is that safe measure of increase which, by winning public acceptance without which it is valueless, meets needs without dissolving ties, and its results must be carefully watched in this connection.

DE FACTO.

Gray's Inn, 2nd February, 1920.

## CASES OF THE WEEK.

### Court of Appeal.

WOOTTON v. JOEL. No. 2. 13th January.

PRACTICE—SUMMONS TO ADD PARTY AS CO-PLAINTIFF—PARTY ABROAD  
—REQUISITE CONSENT—R.S.C. ORD. 16, r. 11.

Order 16, r. 11, provides that "No person shall be added as a plaintiff . . . without his own consent in writing thereto."

Upon a summons taken out by the plaintiff, asking that his son, F. L. W., then abroad, should be added as co-plaintiff, Bailhache, J., made an order directing that F. L. W. be joined as co-plaintiff, and his consent within two months obtained thereto, proceedings in the action to be stayed meanwhile.

Held, that the objection against the form of the order must be upheld, although there was no real substance in it, and that the order should be amended by directing that, on the production of F. L. W.'s consent in writing within two months, he should be joined as co-plaintiff, and that proceedings in the action should be stayed for that period.

Appeal by the defendant, J. B. Joel, from an order of Bailhache, J. at chambers, directing that the plaintiff, Richard Wootton, should be at liberty to join his son, F. L. Wootton, as plaintiff. The appeal was brought on the ground that the order, as made, was in excess of the jurisdiction given by ord. 16, r. 11. The only facts before the Judge were contained in a letter from a firm of solicitors, dated 28th May, 1919, to the defendant. The material part of the letter was as follows:—"We are instructed by our client, Mr. Richard Wootton, to apply to you for payment of the percentage due to him in respect of last year's riding done for you by his apprentices, Frank Wootton, W. Huxley and E. Huxley. The total amount won that season was £10,452, and the percentage is, as you are aware, at the rate of 10 per cent. We ask you to be good enough to comply with this letter

in the course of this week, as our instructions are to collect the amount due." Notwithstanding that F. L. Wootton had given no consent in writing, or at all, the Judge made an order directing that he "should be joined as co-plaintiff, and his consent within two months obtained thereto." The order clearly contemplated that the obtaining of the consent of the person proposed to be joined was a condition precedent to the right to add him to the record. F. L. Wootton was still abroad. The passage in the letter, "last year's riding," referred to 1913, which was the last year Wootton rode for J. B. Joel. *Pennington v. Cayley* (106 L. T. Rep. 591) and *Walcott v. Lyons* (29 Ch. Div. 584) were referred to.

BANKES, L.J., said two objections had been taken to the order appealed against. First, it was said that no such order should have been made in the absence of an affidavit by the plaintiff on the record indicating the exact circumstances which made the application necessary. There were, no doubt, cases where that course would be necessary, but, in his opinion, the present case was not one of those cases. It was sufficient, so far as the present case was concerned, for an application to be made by counsel stating the circumstances which made the amendment necessary. The second objection was, however, well founded. The rule (ord. 16, r. 11) was rigid. It gave the Judge no discretion to dispense, if he thought fit, with the written consent of the party who was sought to be added. On the facts of the present case, that part of the order joining F. L. Wootton before his consent had been obtained must be varied by making the order read that "F. L. Wootton be joined on production of his written consent within two months, and that the action be stayed for that period." There was really no substance in the appeal, and the respondent should have his costs.

SCRUTTON, L.J., said that, in dealing with an application to add a plaintiff to the record, the Court must consider what was the best and fairest way of trying the issue that had arisen. It would seem that F. L. Wootton might also have a cause of action against the defendant, and he thought that the Judge below had taken the proper view and had come to the right conclusion, that it would be better to join him as a co-plaintiff rather than that there should be two actions. The Judge had, however, made an order which was capable of being criticised under the direction given in ord. 16, r. 1, and he agreed that the order as drawn up should be varied as proposed by Bankes, L.J.

ATKIN, J., agreed.—COUNSEL, for the appellant, *Schrebe*, K.C., and *Guedalla*; for the respondent, *Green*. SOLICITORS, *S. B. Cohen, Dunn & Co; Hobson & MacMahon*.

[Reported by ESKINE REID, Barrister-at-Law.]

BAKER v. WOOD. No. 2. 30th January.

EMERGENCY LEGISLATION—AGRICULTURAL LABOURER—PROVISION OF COTTAGE BY EMPLOYER—VALUE EXCEEDING STANDARD RENT—DEDUCTION FROM MINIMUM WAGES—INCREASE OF RENT AND MORTGAGE INTEREST (WAR RESTRICTIONS) ACT, 1915 (5 & 6 GEO. 5, c. 97)—CORN PRODUCTION ACT, 1917 (7 & 8 GEO. 5, c. 46).

Before the Corn Production Act, 1917, came into operation a farmer deducted 1s. a week from the wages of an agricultural labourer for the occupation of a cottage. The deduction was afterwards increased to 3s.

Held, that the right conferred by the Act of 1917 to deduct from the labourer's minimum wages the full 3s. a week, allowed by that Act for the provision of a cottage, was unaffected by the provisions of the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915.

Decision of the Divisional Court (reported 18 L. G. Rep. 50) affirmed.

Appeal by the plaintiff, an agricultural labourer, from a judgment of a county court judge for the defendant, his employer, a farmer, in an action in which the plaintiff claimed to recover the sum of £7 8s., representing the balance of his wages under the Corn Production Act, 1917 (7 & 8 Geo. 5, c. 46), deducted by the defendant in respect of the use and occupation by the plaintiff of a cottage on the defendant's farm. The Divisional Court (Lord Coleridge and McCardie, JJ.) held that the provisions of the Increase of Rent, &c., Act, 1915, did not apply, and dismissed the appeal. The plaintiff appealed, and, without calling on counsel for the defendant, the Court dismissed the appeal.

BANKES, L.J., in giving judgment, said that the defendant began to employ the plaintiff on 14th April, 1902, at 14s. a week and no cottage. This continued until March, 1904, when the plaintiff occupied the cottage, and from that time till August, 1917, the defendant deducted from the plaintiff's wages 1s. a week as rent. Since 21st August, 1917, the defendant had deducted 3s. a week from the minimum wages fixed by the Corn Production Act, 1917, and the orders and regulations made thereunder. In July, 1918, the minimum wage was 31s. a week. The plaintiff made no application to the District Wages Board as to any deduction from his rent. The case for the plaintiff was that his occupation of the cottage was independent of his employment, and that, as the Act of 1915 forbade an increase of rent beyond the "standard" rent of 1s., the deductions were illegal. What was the bargain made between the plaintiff and the defendant—whether the arrangement was that the plaintiff was to have 13s. a week wages and the cottage rent free or 14s. a week wages and the occupation of the cottage at the rent of 1s. per week—was a question of fact for the county court judge. Practically there might be no difference between the two contracts, but in law there was a great difference by reason of the landlord's power of distress and the tenant's rights under the Rent Restriction Acts. The Corn Production Act, 1917, provided that a minimum wages for agri-

cultural labourers should be established and a wages board formed with power to fix from time to time the minimum wage, and until that should be done it provided that the minimum should be equivalent to a wage of 25s. a week. Assuming that the Restriction Acts applied, the plaintiff was in this difficulty, that the learned judge had given no finding to the plaintiff's contention that the defendant had no right to deduct a larger sum than 1s. per week, and consequently his counsel had no foundation on which to build his argument that for a man to pay 3s. for a cottage for which he paid 1s. a week was a negation of the Act of 1915. It was clear that the order made under the regulations contemplated the case of rent being payable by the occupier to his employer and a deduction being made in respect of the rent so payable. Three shillings was the amount fixed as the limit of deduction which might be made in respect of the benefit or advantage received by the workman in lieu of payment in cash. What the defendant had done here was to deduct 3s. a week from the plaintiff's wages. But the claim was for arrears of wages, and, assuming that the plaintiff had a claim against the defendant under the Restriction Acts, that would not justify the action which, in his lordship's opinion, was misconceived.

SCRUTTON and ATKIN, L.J.J., gave judgments to the like effect.—COUNSEL, for the appellants, *Charles, K.C.*, and *A. S. Leighton*; for the respondent, *Inskip, K.C.*, and *Pratt*. SOLICITORS, *C. F. Martelli*, for *Daynes, Son, & Keefe*, Norwich; *Guscombe, Wadham, Tickell, & Co.*

[Reported by ESKINE REID, Barrister-at-Law.]

## High Court—King's Bench Division.

**BICKERDIKE v. LADY FAIRFAX-LUCY.** Div. Court. 22nd January.

CORN PRODUCTION ACT, 1917—MINIMUM WAGE—MARKET GARDEN—TRADE OF MARKET GARDENER—AGRICULTURAL HOLDINGS ACT, 1908 (8 Ed. 7, c. 28), s. 43 (1)—CORN PRODUCTION ACT, 1917 (7 & 8 Geo. 5, c. 46), ss. 4, 17, AND ORDERS.

The expression "market gardens or nursery grounds" in the Corn Production Act, 1917, is to be taken according to the definition of "market garden" in section 43, sub-section (1), of the Agricultural Holdings Act, 1885, viz., "a holding cultivated wholly or mainly for the purpose of the trade or business of market gardening."

The defendant, with her husband, occupied a house with gardens, fruit trees and hot-houses, flower and vegetable gardens and orchards, of about four acres in extent. The produce was intended for the use of the house, but the surplus, amounting on the average to about 50 per cent., was sold.

Held, that the defendant did not cultivate the holding wholly or mainly for the purpose of the trade or business of market gardening, and was not bound to pay not less than the minimum wage to workmen under the Corn Production Act, 1917, and the Orders made thereunder.

Case stated by the Justices for the County of Warwick. At the court of summary jurisdiction held by the justices, informations were preferred by Norman Campbell Bickerdike (the appellant) under the Corn Production Act, 1917 (7 & 8 Geo. 5, c. 46), against Lady Fairfax-Lucy (the respondent) for employing a workman (one James Beal) in agriculture on 25th May, 1919, and 26th July, 1919, and unlawfully failing to pay to the said James Beal wages at a rate not less than the minimum rate as fixed under the said Act. The justices dismissed the informations. Upon the hearing of the informations the following facts were admitted or proved:—The respondent is the owner and occupier of a mansion house and estate known as Charlecote Park; with the property are gardens suitable to the house, including walled-in garden with fruit trees, glass and hot-houses, flower and vegetable gardens and orchards, and covering some four acres in extent, with the lawns and walks. James Beal was 63 years of age, and was employed by the respondent in the gardens at Charlecote Park, together with others. The wages paid to Beal were less than the minimum rate payable to a workman in agriculture under the Orders published by the Agricultural Wages Board pursuant to the Corn Production Act, 1917. The house was supplied with produce from the gardens, and when the family were not in residence there such produce as they required was sent to them from time to time, generally once a week. Surplus fruit and vegetables from the gardens were from time to time sold, and during the periods following the amounts realised from such sales were as follows:—January, 1919, £3 5s.; February, 1919, £3 14s. 2d.; March, 1919, £4 8s. 3d.; April, 1919, £3 11s. 10d.; May, 1919, £3 18s. 9d.; June 1919, £7 13s. 5d.; July, 1919, £14 0s. 4d.; August, 1919, £14 2s. 2d.; total, £59 13s. 11d. Taking an average throughout the year about 50 per cent. of the produce grown in the gardens was usually sold. The quantity sold varied according to the seasons and to the necessities of the house. It was not possible to carry on the gardens as a market garden except at a pecuniary loss, as the gardens, in their then state, were not adapted or laid out for the purpose. In addition to his wages, the head man received 2½ per cent. commission on all sales of garden produce by the respondent. By section 43 (1) of the Agricultural Holdings Act, 1908, it is enacted: "In this Act, unless the context otherwise requires, 'market garden' means a holding cultivated wholly or mainly for the purpose of the trade or business of market gardening." The Corn Production Act, 1917, s. 4, sub-section (1), provides that "Any person who employs a workman in agriculture shall pay wages to the workman at a rate not less than the minimum rate as fixed under this Act and applicable

to the case, and, if he fails to do so, shall be liable on summary conviction in respect of each offence to a fine not exceeding twenty pounds, and to a fine not exceeding one pound for each day on which the offence is continued after conviction therefor." Section 17, sub-section (1) (a), of the same Act enacts that "the expression 'agriculture' includes the use of land as grazing, meadow or pasture land, or orchard, or osier land or woodland, or for market gardens or nursery grounds, and the expression 'agricultural' shall be construed accordingly." By an Order of the Agricultural Wages Board of 16th July, 1918, the minimum rate of wages for all male agricultural workmen of 18 years of age and upwards was fixed at 30s. per week for 54 hours in summer and 45 in winter. "Summer" was defined as commencing on the first Monday in March and terminating on the last Sunday in October. By an Order of 16th May, 1919, the minimum rate of wages for all male agricultural workmen of 21 years of age and over, other than those specifically named, was fixed at 36s. 6d. per week for 54 hours in summer, together with overtime rates.

LORD READING, C.J., said the appeal failed. It was brought for the purpose of getting a decision whether or not, on the facts found in the case, Lady Fairfax-Lucy brought herself within the definition of section 17 (1) (a) of the Corn Production Act, 1917. The sole question was whether the fact that she sold fruit and vegetables from her four acres of land, which were grown for the purposes of the house and her husband occupied, constituted them a market garden within the meaning of that Act. That was the real point. Did the fact that she sold part of the produce, a part amounting to about one-half from the gardens, mean that she was carrying on the trade or business of a market gardener? The trade or business of market gardener was not defined in the Act of 1917, but he came to the conclusion that the language used in the Agricultural Holdings Act, 1908, s. 43, did contain a definition of market garden which should be regarded for the purposes of defining market garden as used in the Corn Production Act, 1917. In the Agricultural Holdings Act, 1908, a market garden was defined as "a holding cultivated wholly or mainly for the purpose of the trade or business of market gardening." In the Corn Production Act agricultural land included land used for market gardens or nursery grounds; but there was no definition of market garden in that Act. The definition of market garden in the Agricultural Holdings Act, 1908, did not necessarily apply to the Corn Production Act, which had another purpose in view. Yet it gave a good idea, he thought, of what was in the mind of the Legislature in using the term; and he adopted it not for the purpose of construing a section of an Act by another Act, but because he found the language appropriate as a definition of market garden in the Corn Production Act. The case of *Re Wallis, Ex parte Gully* (33 W. R. 733, 14 Q. B. D. 950) was a case under the Bankruptcy Act, to the same effect. There was no definition before the Court of the words "market garden," but the question was whether Wallis was carrying on the trade or business of a market gardener because he sold the products of gardens which belonged to a country house which he occupied with his wife, and for her use, no doubt, as she might choose. The judge there found that, although Wallis, who was in pecuniary difficulties, sold flowers and fruits instead of allowing Mrs. Wallis to put them in her drawing-room or make other domestic use of them, that did not make him a market gardener. That case was applicable to the present one; and when his lordship found the Act of 1917 using the words "for market gardening or nursery grounds" some light was thrown on the meaning intended to be given to the words market gardening, viz., that it must be the trade or business of market gardening that was carried on in order for the Corn Production Act, 1917, to be applicable. The magistrates decided that Lady Fairfax-Lucy was not engaged in market gardening within the meaning of the Act of 1917. They applied the right test, and gave the right meaning to the language of the Act, and consequently the appeal must be dismissed.

AVORY, J., and SANKEY, J., concurred.—COUNSEL, *Oliver*, for the appellant; *Maddocks*, for the respondent. SOLICITORS, *E. C. Henty*, Solicitor to the Agricultural Wages Board; *Wright, Hassall & Co.*, Leamington.

[Reported by G. H. KNOTT, Barrister-at-Law.]

## Probate, Divorce and Admiralty Division.

**NAYLOR v. NAYLOR.** McCaigie, J. 2nd February.

DIVORCE—WIFE'S SUIT FOR RESTITUTION OF CONJUGAL RIGHTS—LETTER OF DEMAND—DIVORCE RULE 175.

In a suit for restitution of conjugal rights, the letter of demand to return to co-habitation referred to by rule 175 of the Divorce Rules must be of a conciliatory and not a minatory nature.

This was the petition of Mrs. Ewene Dorothy Naylor for a decree of restitution of conjugal rights against her husband, Walter Lionel Naylor. The parties were married in September, 1914. The husband left for France shortly afterwards on active service. The petitioner last saw him in June 1916, but since that date he had not lived with her or communicated with her, though he knew where she was staying; nor had he sent her any money. On 5th June, 1919, the petitioner wrote to the respondent as follows:—"My dear Lionel,—I am writing to you to

ask you to come back to me and give me my right as your wife. I am willing either to receive you here or to come and live with you as your wife elsewhere. I trust you will find it possible to send me an early and definite reply to this letter.—Yours, DOROTHY." On 18th June, 1919, the respondent replied as follows:—"My dear Dorothy,—I am sorry to inform you that I have definitely made up my mind that we are unsuited to one another, and in the circumstances I have decided not to return to you.—Yours sincerely, LIONEL." [McCARDIE, J.—Is a husband to return to his wife who is wholly devoid of affection for him as shewn by her letter? Is the Court bound to grant a decree in such circumstances?] Counsel for the petitioner submitted that unless the Court was satisfied that the wife was guilty of some misconduct, it was bound to grant her a decree. He cited *Field v. Field* (14 P. D. 26) and rule 175 of the Divorce Rules. The letter of the petitioner was "a written demand of restitution of conjugal rights" in consequence of that rule. [McCARDIE, J.—It is curious that you may comply with a rule demanding resumption of co-habitation, and also accompany that demand with threats so as to render the husband's return entirely devoid of domestic peace.] Counsel.—A husband is under a liability to live with his wife unless he can shew good cause to the contrary. The Ecclesiastical Courts could put him in prison if he refused to live with her without good cause. The burden of proof is on the husband to shew that the wife has behaved in such a way that the matrimonial home is impossible or impracticable. [McCARDIE, J., cited *Neumann v. Neumann* (29 T. L. R. 213). If merely a demand is necessary the Court may be faced with letters of a repellant and peremptory nature.] Counsel cited *Smith v. Smith* (15 P. D. 11 and 47), where the letter of the petitioner was held not to be a proper demand by the Court of first instance. That was overruled by the Court of Appeal as being a sufficient demand within rule 175. *Field v. Field* (*supra*) was distinguished. [McCARDIE, J., cited *Elliott v. Elliott* (85 L. T. 648).] Counsel submitted that the letter in this case carried out what was required by Cotton, L.J., in *Field v. Field* (*supra*), where he held that there must not be merely a solicitors' letter threatening proceedings in case of a refusal. [McCARDIE, J.—The principle laid down in *Field v. Field* (*supra*) is that the demand must be conciliatory. I see nothing friendly, courteous, or conciliatory in the letter of demand in *Smith v. Smith* (*supra*). These weighty decisions seem directly opposed to one another.] Counsel submitted that the only difference in those two cases was that in one the letter was written by a solicitor, and in the other by the petitioner. In *Field v. Field* the case went up to the Court of Appeal on the point whether the letter of demand could be written by a solicitor. Here the letter did not justify the husband in refusing to live with his wife. The letter was within the spirit and the letter of the rule, and the petitioner was entitled to a decree. The Court could not go into the *bona fides* of a suit for restitution of conjugal rights: *Beauclerk v. Beauclerk* (1895, P. 220). [McCARDIE, J.—Suppose the Court was satisfied that it had been arranged between the husband and wife that they should cease to live together—suppose that was part of a scheme in order to obtain a decree so as to obtain a further decree later on. Is the Court to close its eyes to such a case?] Counsel submitted there was no collusion in a suit for restitution of conjugal rights: Divorce Rule 3. [McCARDIE, J.—Is the Court then to be the mere helpless instrument for administering the Act of 1834 in cases which the Court knows are *mala fide*. Far beyond the rules of the Divorce Court is the great principle of English law that the Court should not lend its sanction to an arranged set of facts. Suppose in answer to the judge a petitioner were to say she did not want her husband back?] Counsel.—In that case I think it would be tantamount to asking the Court to dismiss her petition. Any question of *mala fides* would be a subject for review in a subsequent petition for dissolution of marriage.

McCARDIE, J., in the course of his judgment, said: Mrs. Naylor asks for a decree of restitution of conjugal rights. The point arises whether or not the letter which she wrote to her husband requesting resumption of co-habitation is an adequate compliance with the requirements of the rules of the Court. Rule 175 of the Divorce Rules lays down that the petitioner shall satisfy one of the registrars by affidavit filed that a written demand has been made by the petitioner upon her husband. I entertain no doubt that the judge must refuse a decree if a demand is not made. The question is what is the meaning of the word "demand." I conceive the object of the rule is that the wife has taken a real step of inducing her husband to live with her. In my own view it would not be a compliance with the rule for the wife to write a demand coupled with a threat that would make domestic life unhappy or impossible. I have no doubt that such was the view taken by the Court of Appeal in *Field v. Field* (*supra*). There the question was whether the letter of demand could be written by the solicitor. The answer was in the affirmative. Secondly, as to the nature of the letter, I respectfully agree with the judgment of Cotton, L.J. (which was approved by Lindley and Bowen L.J.J.), that the letter must be a conciliatory letter such as to lead to reconciliation between husband and wife. That is in substance the view of the Court of Appeal. A like view was taken by Butt, J., in *Mason v. Mason* (61 L. T. 304). Although the matter seems plain, my attention is called to *Smith v. Smith* (*supra*), also a decision of the Court of Appeal. The letter in the case is set out on page 11 of the same volume (15 P. D. 11). The question arose if that letter was a compliance with rule 175. The learned Lords Justices were aware of the case of *Field v. Field* (*supra*), and took the view that a cogent and imperative letter from the wife constituted "a demand" within rule 175. I find it difficult

to reconcile the result arrived at in *Smith v. Smith* (*supra*) with the observation of the Court of Appeal in *Field v. Field*, and dealing with the greatest respect with the judgments of those great judges, I think the apparent inconsistency can be found in the judgments of Lopes, L.J., in *Smith v. Smith*, where he states that in that case the husband distinctly stated that he would not take his wife back. Perhaps, therefore, it is possible to reconcile the two cases. I cannot help thinking that the view I have expressed is consistent with *Elliott v. Elliott* (*supra*), where the President clearly held that the letter of demand should be conciliatory, and that rule 175 required a conciliatory and not a minatory letter. In *Neumann v. Neumann* (*supra*) that point is still further emphasised by Bargaive Deane, J. In the present case the letter cannot be said to be of an affectionate nature, but it could not be expected that a woman would be affectionate under the circumstances of the case. The husband here has also definitely refused to return. There will be a decree of restitution of conjugal rights, with costs, to be obeyed within fourteen days of service.—COUNSEL, T. Bucknill. SOLICITORS, Speechly, Mumford & Craig, for E. R. Ensor, Southampton.

[Reported by C. G. TALBOT-POSSONBY, Barrister-at-Law.]

#### BEST v. BEST AND McKINLEY. McCARDIE, J. 2nd Februry.

REGISTER OF BIRTHS—RIGHT TO INSPECT ORIGINAL REGISTER—BIRTHS AND DEATHS REGISTRATION ACT, 1836 (6 & 7 WILL. 4. C. 86), s. 35.—BIRTHS AND DEATHS REGISTRATION ACT, 1874 (37 & 38 VICT., c. 88), s. 44.

Any member of the public has a right to inspect the original registers of births, deaths, and marriages, and to obtain certified copies of the entries therein upon payment of the prescribed fees.

This was a husband's suit, under the Poor Persons' Rules, for a dissolution of his marriage on the ground of his wife's adultery with the co-respondent, in consequence of which she had given birth to an illegitimate child at St. Albans. The husband had not had access to the wife at the time of the conception of the child. Acting on counsel's advice, the husband had gone to St. Albans to inspect the original register of births, in order to identify his wife's signature as the informant of the birth of the child. The superintendent registrar refused to allow inspection of the original register, acting on instructions from the Registrar-General. Counsel submitted that the superintendent registrar was wrong, and that he was bound to allow anyone of the public to inspect the original registers, under the Births and Deaths Registration Act, 1836. If this were not so, it would cause a very great hardship and additional expense to poor persons to have to call the registrar himself—as had been found necessary in this case, owing to his refusal to allow inspection.

McCARDIE, J., in the course of his judgment, said:—This case incidentally raises a point of great importance, not only to poor persons, but also to the public generally. The case is a non-access case, where the respondent gave birth to an illegitimate child, and she was the informant of its birth at the local register office. The principle laid down in *Brierley v. Brierley* (1918, P. 257) became applicable as to the evidence of the wife's signature as informant of the birth of the child. It is important that the petitioner should be able to prove that the signature is that of his wife. The proper practice has arisen in this Court, and is now fully recognized that the petitioner is able to inspect the original register in the locality in which it may be, and to give proof of the signature in the box without production of the original register, but with a certified copy of the birth certificate. That practice has become one of great utility to poor people, and has saved great expense. In the present case the inspection of the original register was refused to the petitioner, with the result that he has been put to the expense of calling the registrar, who has produced the original register here. I confess I always look with doubt on the refusal by an official of a public record to shew it. Here the register was wrongly withheld. Under sub-section 35 of the Births and Deaths Registration Act of 1836 it is expressly stated that persons having the keeping of any registered books of births, deaths, or marriages shall at all reasonable times allow searches, and also certified copies to be taken on payment of the fees prescribed. It gives clear, wide and emphatic powers to the public to search the registers. From the case of *Steel v. Williams* (1853, 22 L. J. Exch. 225), the right of inspection by the public under sub-section 35 must be fully observed by the officials. Baron Parke there pointed out the right of inspection, though it was said to be the duty of the parish clerk (the official in that case) to "superintend the search and keep control of the book." Subject to proper control, and the precautions suggested by common sense, inspection must be allowed. Section 37 deals with indexes, but the rights given by it are clearly additional. The official witness in this case suggests that the public are entitled to see only the indexes, and refers me to section 44 of the Act of 1874. I have considered that section, and the departmental regulations purporting to have been made under it. In my opinion that section gives the Registrar-General no right to cut down the privileges conferred by section 35 of the earlier Act. It may possibly give a power to frame appropriate regulations controlling the procedure of search, but the power to regulate the exercise of a right does not entitle an official, on whom it is conferred, to destroy the right which he purports to regulate. That could only be effected by a statutory provision as clear and forcible as that which conferred the right. Inspection was erroneously

refused, and I trust that what I have said will have the effect of preventing the recurrence of such refusal.—COUNSEL, *G. Tyndale*.  
SOLICITORS, *Milner & Bickford*.

[Reported by C. G. TALBOT-POWSON, Barrister-at-Law.]

## CASES OF LAST SITTINGS. Court of Appeal.

**COWAN v. SEYMOUR (Surveyor of Taxes).** No. 1. 15th December.

REVENUE—INCOME TAX—OFFICE OR EMPLOYMENT OF PROFIT—SECRETARY OF COMPANY WITHOUT REMUNERATION—LIQUIDATOR IN WINDING-UP—PRESENT BY SHAREHOLDERS FOR PAST SERVICES—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), s. 146, r. 1, SCHEDULE E.

Where the secretary of a company acted as such without remuneration, being precluded by the articles from receiving any, and subsequently acted as unpaid liquidator in a voluntary winding-up, and after completion of the winding-up accepted a gift from the shareholders of half the surplus balance after payment of all claims, with their thanks for the services which he had rendered to the company.

Held (reversing *Rowlatt, J.* (1919, 2 K. B. 146)), that the payment was not made to him as the profit of any office or employment of profit, and was not assessable to income tax under Schedule E.

Appeal of Charles John Cowan from a decision of *Rowlatt, J.* (reported 1919, 2 K. B. 146), in a case stated by the Commissioners of Income Tax, who had assessed Mr. Cowan to income tax in a sum of £586 8s. 4d. The appellant had been secretary, and at a later date liquidator, of the New Zealand and Federal Company (Limited), but received no remuneration for his services. The company was not engaged in trade, but was a financial trust company, holding shares in other companies, and it was provided by the articles that neither chairman, directors nor secretary should be paid any remuneration. The appellant acted as secretary from 1908, when the company was formed, until 1916, when he was appointed liquidator in a voluntary winding-up. On 29th November, 1916, an extraordinary general meeting was held, at which the accounts of the winding-up of the company were presented. After meeting all claims due there was a sum in hand which was divisible among the ordinary shareholders. A resolution was then passed that, subject to the consent of each ordinary shareholder, the chairman and the late secretary should be asked to accept a moiety each of the balance, and that the best thanks of the shareholders be given them for their services. The appellant received a moiety of the balance, amounting to £586 8s. 4d., and was assessed thereon for income tax by the Commissioners. On appeal, *Rowlatt, J.*, held that the payment having been made in recognition of the appellant's services as secretary and liquidator, the money accrued to him by reason of his office, which thereupon became an office of profit within section 146 of the Income Tax Act, 1842, and that the appellant was liable to pay income tax on that sum under Schedule E. The appellant appealed.

THE COURT allowed the appeal.

Lord STERNDAL, M.R., said that the only difficulty which he had felt in the case was whether the Court could deal with it as it stood, or whether they ought not to send it back to the Commissioners. [His lordship then stated the facts and proceeded:] At that time the employment of Mr. Cowan, except, perhaps, for some purely formal acts, was at an end, and the office of chairman was at an end as soon as the liquidation began. Under Schedule E of the Income Tax Act, 1842, s. 146, r. 1, it was provided:—The said duties shall be annually charged on the persons respectively having, using, or exercising the offices or employments of profit mentioned in the said Schedule E, or to whom the annuities, pensions, or stipends . . . shall be payable for all salaries, fees, wages, perquisites or profits whatsoever accruing by reason of such offices, employments or pensions. It was now well settled that a voluntary payment, if it accrued to a person by virtue of an office held by him, was a profit within the meaning of the schedule. It was argued by the appellant in the present case, however, that there must be an office of profit before there could be any voluntary payment in respect of it. As soon, however, as one arrived at the fact that a voluntary payment accruing by reason of the office was a profit, one had at once an office of profit. Let them suppose that the resolution had been passed that the company should reward the appellant by making a payment to him for his services as secretary and liquidator; it could not be then said that his office was not an office of profit. It sounded rather like arguing in a circle, but that was because the language of the statute was talking in a circle. The argument of the appellant, however, had been narrowed, and it was now said that the payment could not be a profit, because it was made after the office had terminated, and could never have been made while it was still in existence. No hard-and-fast line could be drawn in those cases. In *Duncan's Executors v. Farmer* (1909, S. C. 1212, 5 Tax Cases, 417) the Lord President said: "I confess I have never been able to see how it could possibly be said to be in respect of his office, when the whole reason it was given to him was that he was no longer in the office. That seems to me to end the whole question. It therefore gets out of the category of cases of Easter offerings and others, where all

the payments are made in respect of the man being a minister of the parish at the time and getting this extra payment, whatever it was, in respect of his office." That applied to the particular facts of that case, which was one of an annuity given to a man who had been a minister of the Church of Scotland as a compassionate allowance. But the fact that the office was at an end, and added to that the fact that the payment was not made by the employer, the company, but by the persons who had been shareholders in the company, were both matters of very great weight. Here no payment could have been made to him by the company; it would have been *ultra vires*, but the shareholders after the winding-up passed a resolution thanking him for his services, and asking him to accept a sum of money paid by them. That pointed to the sum's not being a payment for services rendered. Lord Loreburn, in *Blakiston v. Cooper* (1909, A. C. 104) said: "In my opinion, where a sum of money is given to an incumbent substantially in respect of his services as incumbent, it accrues to him by reason of his office. Here the sum of money was given in respect of those services. Had it been a gift of an exceptional kind, such as a testimonial or a contribution for a specific purpose, as to provide for a holiday, or a subscription peculiarly due to the personal qualities of the particular clergyman, it might not have been a voluntary payment for services, but a mere present." In the present case he (his lordship) would certainly say that on the undisputed facts of the case the payment was not a profit of any office, but rather a testimonial to the appellant for his past services. But the difficulty which he (his lordship) felt was whether that was not really a question of fact, and whether the case ought not to go back to the Commissioners to determine. Although he had grave doubts, he had come to the conclusion that the Court ought to give effect to the facts as stated, and ought not to speculate upon there being some business relation between the parties other than that apparent on those facts. Looking on the facts as so stated, and particularly the fact of the termination of the office, the inference was that the money was paid to the appellant as a testimonial for his past gratuitous services to the shareholders. The appeal therefore would succeed, with costs there and below.

ATKIN and YOUNGER, L.J.J., delivered judgment to the same effect, except that the former said he personally would have preferred to send the case back to the Commissioners, as their present finding of fact was somewhat ambiguous.—COUNSEL, *Eduardes Jones*; *Sir E. M. Pollock*, S. G., and *T. H. Parr*. SOLICITORS, *Thomas Eggar & Co.*; Solicitor of Inland Revenue.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

## High Court—Chancery Division.

**Re CASSANO AND MACKAY'S CONTRACT.** Astbury, J.  
12th December.

VENDOR AND PURCHASER—PRACTICE—TITLE ACCEPTED—PURCHASERS IN POSSESSION—SPECIFIC PERFORMANCE—DELAY—INTERLOCUTORY ORDER—PURCHASERS' OPTION

Where title has been accepted and the purchaser has gone into possession before completion, and has failed to complete, and the vendor has commenced proceedings for specific performance, the vendor can obtain an order directing the purchaser to lodge the balance of the purchase money in court, together with the interest under the contract from the date fixed for completion within four days, or in default to deliver up possession to the vendor, and in that event to lodge in court the interest due under the contract.

*Greenwood v. Turner* (1891, 2 Ch. 144) applied.

This was a motion for interlocutory relief in an action for specific performance. The facts were as follows: On 29th August, 1919, the vendor contracted to sell certain cinema premises to the purchasers. The purchase was to be completed on 15th September, when the purchasers were to pay the balance of the purchase money and have possession. If the contract was not completed on that day, interest was to be paid on the balance of the purchase money till completion. The title was accepted, and the assignment of the lease approved, and the agreement was executed as an escrow, but the purchasers, after they had been given possession, failed to complete or pay the balance of the purchase money. On 20th November, the vendor issued a writ for specific performance, damages and costs, and on 22nd November served a notice of motion for an order directing the purchasers within four days after service of the order to lodge the balance of the purchase money in court, with the interest due on such balance, or in default to deliver up possession to the vendor, and in that case to pay the interest due. One purchaser entered an appearance, but neither of them appeared on the motion. Counsel for the vendor relied on *Greenwood v. Turner* (1891, 2 Ch. 144), where the earlier authorities are considered, and *Kekewich, J.*, made a similar order to the one now asked for. He also referred to *Seton on Judgments*, 7th edition, p. 2222; *Daniell's Chancery Practice*, 8th edition, Vol. 2, p. 1519; *Fry on Specific Performance*, 5th edition, p. 702. The interest is paid into court by way of security for damages or occupation rent.

ASTBURY, J., after stating the facts, said: I am far from satisfied that this is the right order to make, but as the order in *Greenwood v. Turner* (*supra*) is the last precedent in the books, I suppose I must follow it. I accordingly make the order asked.—COUNSEL, *Walter G. Hart*. SOLICITORS, *Taylor, Willcocks, & Co.*

[Reported by LEONARD MAY, Barrister-at-Law.]

**Re CROSSE. OLDHAM v. CROSSE.** Astbury, J. 18th December.  
WILL—BEQUEST OF "CLEAR ANNUAL SUM OF £4,000 A YEAR FREE OF INCOME TAX"—SUPER TAX—FINANCE (1909-10) ACT (10 ED. 7, c. 8), s. 66—FINANCE ACT, 1914 (4 & 5 GEO. 5, c. 10), s. 3.

*Under a will made five years after the imposition of super tax and one year after the exemption limit had been reduced, a testator left his wife "a clear annual sum of £4,000 a year free from income tax."*

*Held, that the wife must have the £4,000 free from super tax.*

Bowles v. Attorney-General (1912, 1 Ch. 123) applied.

Re Crawshaw (1915, W. N. 412) distinguished.

This was a summons to determine whether an annual sum of £4,000 was to be paid free of super tax or not. The testator, by his will dated 6th May, 1915, appointed his son and the plaintiffs executors and trustees thereof, and bequeathed his residuary real and personal estate to his trustees upon trust for sale, and directed them to stand possessed of the proceeds of sale and the income thereof upon trust to pay his wife during her widowhood out of the income "such a sum as may be requisite to make up, together with the income payable to her under the settlement made in contemplation of our marriage (which settlement I hereby confirm), the clear annual sum of £4,000 a year, free from income tax (which is to be borne by my residuary estate)." Subject to this, the residuary fund and the income thereof were to be held upon trust for the testator's sons, all the shares but one being settled. In 1913 the testator died, leaving a wife and sons him surviving. The wife's income under that settlement was not very large, but the income of the testator's residuary estate was very considerable. The wife had no property other than her income under the settlement and the will.

ASTBURY, J., after stating the facts and after pointing out that the will was made five years after the imposition of the "additional duties of income tax," called super tax by the Finance (1909-10) Act, 1910, s. 66, and one year after the exemption limit was reduced to £3,000 by the Finance Act, 1914, s. 3, said: In law, super tax is merely an additional income tax: see *Bowles v. Attorney-General* (1912, 1 Ch. 123) and *Brooke v. Inland Revenue Commissioners* (1913, 1 K. B. 257), and that being so, I think that the wife is clearly intended to have her £4,000 free of both super tax and income tax. The case of *Re Crawshaw* (1915, W. N. 412) is distinguishable. The testator there died in 1903, long before super tax was thought of, and he directed his wife's income under a deed poll appointment to be made up to £2,500 "clear of all deductions, including income tax." Peterson, J., held in effect that the words "clear of all deductions" could not include super tax, which was not a deduction in any sense, and for or with which the trustees were not accountable or concerned. In the present case there is no ground for limiting the words "free from income tax" to "free from deductible income tax," and the ratio decidendi in *Re Crawshaw* is inapplicable. The wife must therefore have her £4,000 free from super tax.—COUNSEL, *Whitmore Richards and J. I. Stirling; Dighton Pollock; J. H. Boraston.* SOLICITORS, *Vizard, Oldham, Crowder, & Cosh.*

[Reported by LEONARD MAY, Barrister-at-Law.]

## Societies.

### The Law Society.

#### SPECIAL GENERAL MEETING.

A special general meeting of the Law Society was held at the Society's Hall, Chancery Lane, on Friday, the 30th ultimo, the President, Mr. William Arthur Sharpe, taking the chair. Among those present were: Mr. Charles Henry Morton (Liverpool), Vice-President, Mr. Alfred John Morton Ball (Stroud), Mr. Charles Edward Barry (Bristol), Mr. Harry Rowse Blaker (Henley-on-Thames), Mr. John James Dumville Bottrell, Mr. John Wreford Budd, Mr. Lewin Bampffield Carslake, Mr. Alfred Henry Coley (Birmingham), Mr. Cecil Allen Coward, Mr. Weeden Dawes, Mr. Robert William Dibdin, Mr. Thomas Eggar (Brighton), Mr. Walter Henry Foster, Mr. Thomas Musgrave Francis (Cambridge), Mr. Samuel Garrett, Mr. Herbert Gibson, Mr. Charles Goddard, Mr. John Roger Burrow Gregory, Sir William Hargreaves Leese, Bart., Sir Charles Elton Longmore, K.C.B. (Hertford), Mr. Philip Hubert Martineau, Mr. Charles Gibbons May, Mr. Joseph Farmer Milne (Manchester), Mr. Robert Chance Norrish, Mr. Arthur Cupson Peake (Leeds), Mr. Reginald Ward Edward Lane Poo'e, Mr. George William Rowe, Mr. Charles Leopold Samson, Sir Richard Stephens Taylor, Mr. Henry Temperley, Mr. Robert Mills Welford and Sir William Howard Winterbotham (members of the Council); E. R. Cook (Secretary) and H. E. Jones (Assistant Secretary).

#### PRESIDENT'S INAUGURAL ADDRESS.

THE PRESIDENT said: Gentlemen, it is, I believe, usual to preface this meeting with some words from the chairman, and it certainly seems fitting that on this, the first occasion on which I meet you after the expiration of six months since you honoured me by electing me to the chair, I should give you an account of some of my experiences as president, so that you may have a better idea of the work of the Council whom I have seen constantly hard at work, though frequently accused of doing nothing. I know full well that, to quote an old Buddhist proverb, "Of the unspoken word thou art master; the spoken word is master of thee." Nevertheless, at the risk of being too outspoken, I will venture—and I know that at the close I shall regret more what I have left unsaid than what I say.

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#### WOMEN AND THE PROFESSION.

First, let me refer to the ladies. You all know that the Sex Disqualification Removal Act became law last year. Since it came into force twelve women have registered articles of clerkship to solicitors. Of their preliminary qualifications for our branch of the law I need not speak. They appear in the answer I give to the questions on the agenda. I need only say that we give them welcome on the threshold of the law, and hope, before long, to see them fully qualified and their abilities occupied and tried in good practice. Ladies certainly form an important, if not the largest, part of our clients, and are among those who are most trustful, most intelligent and most exacting in the care needed to discharge our duties towards them. They will soon, I doubt not, be helping their sisters and extending a helping hand to their brother man.

#### LAND TRANSFER.

I think, as forming the greatest part of the solicitor's work throughout the country, land transfer calls for the next place. Our colleague, Sir Walter Trower, who has in this hall insisted on woman's right to be educated in the law, has given largely of his time to the work of the Committee on the acquisition, valuation and transfer of land in England and Wales. The fourth report of that Committee, issued in November last, is now before us, and the Council have been busily engaged since it was printed in digesting and analysing its contents. The object is to facilitate and cheapen the transfer of land, and to say that the report extends to forty-eight foolscap pages of printed matter without the evidence, is to show that it is in a condensed form itself. We have prepared a document which condenses it still further, and which will shortly be, if it is not now, before every provincial law society in England and Wales; and when we have their views we shall be able, we hope, to come to a decision as to how far we can support and how far we must oppose its proposals. The Bill to carry them out in their entirety will be introduced at an early date, and I do not think anyone will complain if that Bill is necessarily a long one. It is quite impossible to make a short document of an instrument designed to do away with the complications arising from custom starting before the date of legal memory, and even if we begin with the well-known statute, "De Donis Conditionalibus," we have closed on seven hundred centuries of cobwebs to sweep away before we can begin our new building. To those who are reading Mr. H. G. Wells' "Outline History of the World," 1285 A.D. will seem quite a recent date; but we moderns cannot undertake to deal with the ante-diluvians, and must leave that for the museums. I will not sketch the system of improved tenure which the report contemplates should be established. We are all agreed that many things must be done away with, and indeed, the new Bill will doubtless follow the lines of a reform suggested by Lord Haldane before the war, and do away with the endless variety of tenure which now exists, and establish a simple tenure and a system of transfer which should be as simple as the transfer of a sum of stock. How far this can be done is, of course, a most difficult question, for when you buy a particular amount of, say, War Stock, you do not care what particular amount you get. All fractions are identical, and are movable property. But immovable property is a very different thing, and identity becomes all important; and, although it has the quality of land which, as Joshua Williams says, "No man can run away with," still it is that particular piece of land you want and no other, and which in most cases you must have, and the problems of keeping it distinct, defining its boundaries, and other incidents, become all important. A very important point of the Report, however, and one to which I must certainly allude, is the paragraph which proposes to abolish the veto of the County Councils to the establishment of a system of registration of title throughout the country similar in all important respects to that which exists in London. Hitherto no such register could be established unless on the initiative of a County Council. The Report proposes, and the Bill also will, we understand, propose, that this right should be taken away and be given to the Privy Council. It will propose, too, we gather, that certain delays, such as the deposit of the Privy Council's Order on the table of both Houses, should be interposed; but a vote of either House will

bring it into operation, and we all know how easily a Government can carry such a resolution if it desires, and we cannot yet think that such a change is desirable. The Law Society approved Lord Haldane's proposals before the war as to land tenure and transfer in the main, but they have always contended that reform of the systems of tenure and transfer should precede the establishment of any registry, and that is their attitude up to the present time. No County Council has since 1897, the date of the last Land Transfer Act, asked for any such registry. Counties have a system of registration of deeds which has hitherto worked well, and these strong facts, I think you will all agree, impose on us an obligation of careful deliberation before a conclusion is come to. Seven hundred years' practice is not to be lightly upset in a session of Parliament, and this it is which must necessarily occupy our time and give us much work during the coming months. I can only hope the decision of your Council, as of Parliament, will be a wise one, and I must commend this report to your perusal and thought, so that the Council may have the full benefit of your views. I am sure you will bear in mind that it is not only the benefit of the profession of the law, but also of the public at large, and particularly of the financial and land-owning class, that is at stake. The transfer of land will, I know, occupy much of our time during the remainder of my tenure of office, and will alone fully relieve us from any of the charges of doing nothing which are not infrequently hurled at our long-suffering heads.

#### OFFICE OF PUBLIC TRUSTEE.

I must not omit in the next place to allude shortly to the serious duty thrown upon your Council by the appointment by the Lord Chancellor of the Committee on the Organisation of the Office of Public Trustee, on which our former president, Mr. Garrett, was appointed to act. That committee reported in October last in a majority report, to which Mr. Garrett was not able to attach his signature, and by a minority report signed by him alone. The difference between the two reports, which the Council at once had to study, is that the majority report tends to encourage the Public Trustee to do, at the expense of the State, by means of his staff, work which the Legislature intended should be done by agents outside the office and employed by the Trustee for the purpose. To recoup the State for the additional expenditure thus occasioned, increased fees are to be charged to every trust, which will have the effect of making the estates, small or large, the administration of which is a simple matter, pay for the work which is done in the administration of the estates where the work is complicated and heavy. In other words, A does B's work and makes C pay for it. The minority report takes the other view, and shows how the expenses of the Public Trustee Office, which have largely exceeded the income, may be reduced by diminishing staff and throwing the cost on the estates which require an extra expenditure of labour. No one can read the two reports side by side without seeing that what I have indicated is the inevitable tendency which has been put into practice in the past, and is likely to be pursued in the future if the process is not stopped. Nothing can be found in the Public Trustee Act which suggests this. I have read the reports and the Act with great care, and this is the effect as I construe it. The Council at once called to their aid the other professions concerned, and in December we had a meeting, at which I presided, attended by the representatives of the two leading accountant societies, the Surveyors' Institution and ourselves. At this meeting the reports were fully discussed and a letter drafted to be sent to the Lord Chancellor on the subject. This clearly pointed out the tendency which I have indicated. It was not, unfortunately, signed by the Society of Chartered Accountants, who had, as is well known, a powerful representative on the committee who had concurred in the majority report. The representative of the Society of Accountants and Auditors, of the Surveyors' Institution, and of your Society, signed it, and in it, besides the matter above alluded to, we asked his lordship to receive a deputation on the subject. This he was prevented by his engagements from doing, but he told us he would state his views fully in the House of Lords, which he did on 17th December. A perusal of his speech on that day will, I think, result in anyone reading it thanking the Lord Chancellor for the able manner in which he states the points at issue and does what he can to dispose of our fears as regards the future management of the department. He does not go into the meaning and intent of the Public Trustee Act beyond saying that its provisions are explicit and must be obeyed, but he adds a valuable promise in these words: "I will be no party now or hereafter to providing those facilities" (i.e., the facilities of the Act to which he is alluding) "at the cost of the general taxpayer or to setting up at the public expense machinery which, with the aid of that subsidy, could compete at an advantage with professional accountants, surveyors and solicitors." Then, after giving reasons why the salaries of the officers must be increased and the fees charged to the beneficiaries also, as the only source from which the extra expense should come, he quotes freely from Mr. Garrett's report, and continues: "If" (by his observations) "it is intended to convey that there is to be some departure of policy whereby the office will be developed shortly into a place where law, land surveying, and the business of letting and managing house property is to be provided for all those who come, without recourse to outside assistance, I can only say that such an idea bears no relation whatever to the recommendations made by the majority." I thank the Lord Chancellor for his words, which I duly appreciate. I also thank our representative for his report which drew them forth, and I feel confident that, working in the spirit of the Lord Chancellor's speech, we shall not be far from following the spirit of Mr. Garrett's recommendations.

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#### NATIONAL FEDERATION OF LAW CLERKS.

After these subjects, I think the question that has given us most trouble and taken up the most time of your President has been a question of labour raised by the National Federation of Law Clerks. I do not read the articles in the newspapers. Those I have glanced at all seem to me to display a very elementary knowledge, or, should I say, unfathomable ignorance, of the duties of a solicitor's clerk or the duties of a solicitor. To begin with, we are referred to the Whitley report and asked to frame councils all over the country on its lines. We are then accused of refusing to meet our clerks, gentlemen and ladies too, with whom we are every day in intimate converse. The Whitley report is a valuable document and deserves careful consideration. It is primarily applicable to "industries," and the law is certainly not an industry in the sense of the report. The report most clearly raises the question, too big to discuss here, of the adjustment of wages in view of the two conflicting methods of payment by time and payment by results. Outsiders seem to talk, though they can hardly be supposed to think, as if the production of legal documents and litigation was an object to be aimed at, as if the more you could have of such articles the better, the larger the output the bigger the profit, as if it were easy to measure the resulting product. Do they know that the first duty of a solicitor, and a barrister for that matter, is to keep his client out of the law courts; that the shorter the written instrument, the more concise and concentrated the opinion the better the client likes it, and, if it does not err on the side of brevity, the better it achieves its object? A lawyer's clerk—a solicitor's, at any rate—rises to the highest when he becomes a specialist in the particular branch he happens to devote himself to, but, whether general clerk or specialist, in fixing his salary, his education, efficiency, honesty and industry have all to be taken into account, and the character of his employer's business and the locality in which he is asked to exercise these qualities. Common law, Chancery or Admiralty clerks are skilled experts, but they would be thrown away on a small country practice doing chiefly conveyancing and administrative work. A copyist, or outer office clerk, can do work in any business throughout the commercial world. These considerations render it extremely difficult, some people say impossible, to standardize wages, though there will always doubtless be a minimum below which the salary should not fall, governed mainly by the cost of living, but this, again, must vary with the locality. To arrive at some settlement it is, in my view, necessary to arrive at facts which can only be collected at the source and by councils in the districts where they occur. I came into this matter when it was first raised in the time of our late President, and, so far from refusing to meet the clerks, he and I met the clerks' president at an interview before I was president, and I had three times seen and discussed matters with him and a fellow clerk. I have tried to persuade them to begin at the beginning, to follow the lines of least resistance, to get at our points of agreement, and to discuss the next point of difference that arose, and to arrive at a common object to be pursued. These representatives of the National Federation and the London Law Clerks' Union, whom I have seen, tell me their minds are made up, and that it is no good having district councils unless those councils can standardize wages. Under these circumstances my Council has consented to meet them and have a talk, as far as I know, on anything they like to talk about, though to be practical, any conversation must, to my mind, concentrate on what we can agree about and postpone some of their higher ambitions. We sympathise, and so I have told them, with their general object of raising the status and education of the solicitor's clerk and improving his pay, which last has, to my personal knowledge, in many cases been raised since the war; but they will have to remember, if they do not already know, that these are the objects of our body as regards our own profession, and you cannot raise one while you lower the other, and to force a solicitor to employ two clerks at a high salary who would reduce his pay to the level, or perhaps below, that of their own, must surely lead, were it possible, to a diminution of staff, in which the least efficient must go to the wall. I am told there is in the papers this morning notice of a meeting to inaugurate a "National Federation of Professional Technical and Supervisory Workers," which I see the Federation of Law Clerks is assisting at. All I need say is that they have our good will, but

the long and short of it is that you cannot classify energy, tact and the priceless power of initiative; they are things of the spirit which, like righteousness and truth, cannot be expressed or defined in terms of something else. Quality before quantity is what we are aiming at; things which cannot be tested by examinations. We shall see what our meeting may bring about, and I feel sure that, whatever may happen, nothing will ever disturb the happy and confidential relation that has existed between solicitors and their staffs.

#### SOLICITORS' COSTS.

One further matter before I sit down—the subject of costs. I put it last because it is a selfish and material matter, but nevertheless important. Here, again, we are met by the difference of payment by time and payment by results. The law fixes our charges, in the main, by consideration of length of time, either on a document or at an interview, or “attendance,” as it is called. This is practically a payment by time, and is all that can be exactly taken into consideration as regards payment by an opponent. But we know that our clients will always pay us by results, and the conflict between the two methods is eternal and will never be settled, in my opinion. Meanwhile, we have to arrange a working system. For two years at least we have been agitating and interviewing the authorities who control us. In May, 1918, we obtained orders raising costs in contentious matters by 20 per cent., although we asked for 25 per cent. Many reasons, such as the absence of Lord Reading in America, the illness, followed by the lamented death, of Lord Swinfen Eady, Master of the Rolls, delayed us; but last December, an order was obtained authorizing an increase of 33½ per cent. in all matters comprised in clause 2 (c) of the Remuneration Order of 1881, generally known as Schedule 2 items. This will, we hope, be followed by orders from many authorities raising the 20 per cent. contentious charges to the same amount, and, for the moment, we must be content, though we asked for 50 per cent. We have still under discussion a draft order giving the solicitor an option to charge a gross sum, and this has been delayed again for similar reasons and an additional one, that the three judicial members of the rule-making authority did not see eye to eye with us on the construction of the Act of 1881. We have every hope of convincing them we are right, and I need only say that, in this connection, I have the support of and am actively supporting Sir Norman Hill, the president for this year of the Liverpool Law Society, who has expressed his views strongly on the subject, as did also our late president, Mr. Pinsent, of Birmingham. Before our next meeting I trust we may be successful, but the multitude of rule-making authorities on the subject of solicitors' charges has convinced me, if conviction had not come to me before, that it is high time we had the Ministry of Justice so ably advocated by your late President, Mr. Garrett, two years ago. Gentlemen, I have done. I have not told you a tithe of the matters on which the Council have been engaged, but I have given you a fair sample of the most important, and I believe, as I promised, I have amply vindicated them from any charge of neglecting your interests and supplied reasons why the Law Society should be supported and why it is the duty of every solicitor to join us.

#### MEMBERSHIP OF SOCIETY.

I may perhaps just add in this connection that in 1909, ten years ago, 16,797 solicitors took out practising certificates. In 1919 there were 14,830, a shortage due in part to the war, and members are now increasing. In 1909 there were 8,611 members of the Law Society, there are now 8,728, so that our numbers are increasing while practising solicitors have diminished.

#### AUDIENCE OF SOLICITORS.

Mr. JAMES DODD (London) had given notice to move as follows:—“That it is in the public interest that solicitors should have audience in all courts co-equal with barristers.”

Mr. RICHARD KING (London), on a point of order, said he had hoped that Mr. Gisborne, who took great interest in the question with which Mr. Dodd's motion was concerned, would have been present, but, as he could not be, he would voice his views. He appealed to Mr. Dodd to withdraw the motion, for the reason, first, that Mr. Dodd moved a similar resolution at a general meeting only a short time ago, when it was negatived, and it could not be supposed the members had altered their views in the meantime. Secondly, as a matter of fact, it was common knowledge that a Bill had been drafted, under the auspices of a committee known as the Fusion Committee, which dealt with the whole question of fusion, which was a very complex subject. That Bill would, of course, come before the Society, and it could then be discussed and the whole question of fusion dealt with in its full effect. This particular motion was, if he might venture to say so, a little selfish in the interest of solicitors. He was not on the Committee, but he knew enough about the Bill which had been drafted to say that it made full provision for the interests of solicitors.

The PRESIDENT said that Mr. King's point of order appeared to be that Mr. Dodd had brought forward the same motion at a recent date. That was scarcely so. The resolution was not put to the members except in the form of an amendment to a resolution of the general meeting of 31st January last year. It was negatived as an amendment, and the original resolution was carried. That resolution was then taken to a poll, when it was negatived. It could scarcely be said that Mr. Dodd's resolution was negatived, as it was not put at that meeting as a resolution at all. It was quite clear that it was open to Mr. Dodd to bring the matter forward as he had done, but, having regard to the fact that the subject was discussed almost within a year, and that, as Mr. King had stated, it would be discussed in another place, he suggested that Mr. Dodd should not go into the matter at any great length.

Mr. DODD said he thought it was very wrong, after a poll of the profession had been taken, that any member should go sulking over their differences to the House of Commons and try and force upon them a measure which their own profession had already declared itself opposed to. He had brought forward this proposition as an amendment to a resolution at the general meeting referred to, and was then defeated. The fusionists had now in their turn been defeated on a poll of the whole of the members of the society. The result was clearly in favour of the proposal he had put down. To his mind it deserved the support of the fusionists. It seemed to him to give the fusionists all that they required with none of the disadvantages which attached to fusion. Therefore, why they stood in the way he did not know. The President had referred to the remarkable address by Mr. Garrett two years ago. At the time Mr. Garrett drew the attention of the society to the fact that the cost, the delay, and the stupidity of procedure was driving commercial men into courts of arbitration which they did not want, and sometimes they were led to abandon their cases as they found they could not get speedy justice. If that was so it was time the profession found out the cause, and Mr. Garrett had said that the enormous increase of counsel's fees was one. These fees had enormously increased in recent years. The county courts had enabled the solicitor branch of the profession to appear and advocate the causes of their clients, and they had done so with just as great efficiency as counsel were able to. As a result, solicitors were sufficiently trained to take up the work of advocacy in any court in the kingdom. It appeared to him an astonishing thing that the man who did not wish to plead his own cause was compelled, not by statute, he did not know by what rule, to employ and pay three people to do it for him—the solicitor, the barrister and the barrister's clerk. And when the opponent on the other side happened to be a rich man, he was told he must employ a fourth individual, a leading counsel, whose fees might be so enormous that it must bring the poor man, if he lost his case, to ruin. It was a ridiculous state of things that one could not approach the bar of a court without all this paraphernalia. The time had come when they, as solicitors, should claim the right of audience in all the courts of the kingdom. They were even excluded from pettyfogging courts like the Mayor's Court and quarter sessions. Anyone who had an appeal in a Workmen's Compensation case, for instance to quarter sessions, had to tell the poor client, “You have a very good ground of appeal, but you cannot go forward, because if you do it will be necessary to employ counsel, and that will mean an enormous expense, and if you lose your case you will be ruined for life.” That was a rotten state of things for a country like this, and the time had come when it should be put an end to. The proposal would add to the dignity of the solicitor branch of the profession and raise its status, and it would do no harm whatever to the status of the Bar, because the Bar would then become a body of specialists like the Harley-street medical profession. Solicitors would go to the members of the Bar, as they did now when their services were required in important cases. But when it was only necessary to ask for judgment by consent or to take undefended cases in the Divorce Court, the solicitor could appear. It seemed to him that solicitors were perfectly competent to do this without the necessity of paying the extortionate fees counsel were demanding to-day.

Mr. W. M. PYKE (London) seconded. He said that in cases that were perfectly undefended there was no reason why clients should be put to the expense of briefing counsel.

The PRESIDENT said that the question had been discussed so recently that it was possible no other member might wish to speak upon it. He then put the motion, when thirty-five votes were given in its favour and fifty against. It was therefore lost.

#### LAW COURTS BRANCH COUNTY COURT.

Mr. DODD moved, in accordance with notice, “That it would be to the advantage and convenience of solicitors and barristers practising in county courts to have a branch of the Westminster County Court established at the Strand Law Courts, where contested county court cases could by agreement be tried irrespective of jurisdiction.” He said he would not ask for a poll upon the preceding motion, in the hope that the motion he was now bringing forward would be carried. Solicitors found it to be an intolerable nuisance that they should have to travel to the wilds of Greenwich or Whitechapel, or other remote places, where they would have to hang about all day, and perhaps come back again on the following day. There were two derelict courts at the Royal Courts of Justice. They could be used perfectly well for deciding county court cases, and he suggested that the easiest plan would be to ask that a branch of the Westminster County Court should be established there. By that means solicitors would have their cases tried on the spot, without the necessity of journeying far away from their offices to remote districts. He was looking forward to the time when there would be a kind of county court clearing house at the Law Courts, where solicitors could get all kinds of things done without having to write letters to outside county courts. That would come later on. He thought the proposal was a reasonable one, that it would be both in the interest of solicitors and counsel, and that it would therefore be agreed to. The only object he had in suggesting that the proposed court should be made a branch of the Westminster County Court was that the Royal Courts were in the district of Westminster, and it could be carried out, he believed, without an Act of Parliament.

Mr. HASLEDINE JONES (London) seconded.

Mr. W. MARSHALL (London) said he would venture to urge that the suggestion was not feasible. It would simply mean moving the offices of the respective county courts to the High Court. Everybody who knew anything about county court work knew that when you applied for

a hearing of your case you had to get a return day. The officials would not be able, without the establishment of a lot of machinery in the buildings of the High Court, to say on what day it would be convenient to hear a case. That was a point of great difficulty which occurred to him.

Mr. PYKE said that Mr. Dodd had only spoken of Westminster County Court. There were many other courts who would ask that they should have the same facilities. Then there would be two branches of the same county court, one sitting locally and the other at Westminster. That was where the difficulty would arise.

Mr. P. H. CHAMBERS (London) supported the motion. It would be a matter of very great convenience to solicitors and witnesses. It would give easy access for those having business at the High Court for the various matters in the county courts surrounding London. The machinery for carrying out the proposal was not a matter for consideration now. If they could get the principle confirmed the machinery would follow.

Mr. J. F. C. BENNETT said the proposition was no doubt a very convenient one for solicitors who had their offices in Lincoln's Inn and the neighbourhood of the Law Courts, but how would it affect those solicitors who had their offices in the districts of the particular county courts concerned? What chance would there be of taking the local work to the Law Courts branch? It should be remembered that the local men would have to deal with local work, and if the local work were taken away from the courts in their particular districts it would be unfair to them.

Mr. DODD, in reply, said that the last speaker had overlooked the words "by agreement" in the resolution. Those who did not desire that their cases should be tried at the Law Courts need not have them tried there. If they wished that they should be tried there they could be tried there accordingly. It was only common sense to give the profession the opportunity.

On the motion being put to the meeting it was carried by thirty votes to twenty-seven.

The PRESIDENT pointed out that under the bye-laws the motion was a recommendation to the Council only, and it was necessary that it should be confirmed at the next general meeting of the Society.

#### LAW SOCIETY COURT OF ARBITRATION.

Mr. EDWARD A. BELL (London) had given notice to move "That the Council be requested forthwith to consider and report whether or not it be within the purview of the charters of the Society to institute at the Law Society a court of arbitration available to the public, and, if so, whether a rota of the members of the Council could be prepared for the purpose of presiding in such court as arbitrators."

The PRESIDENT stated that Mr. Bell had intimated to him that he would be unable to be present. The motion would not therefore be proceeded with.

#### WOMEN ENTERING THE PROFESSION.

Mr. BELL had also given notice to ask the following questions:—"Is the Council in a position to state: (a) The number of ladies who have registered articles of clerkship in pursuance of the Sex Disqualification Act? (b) How many of these ladies have been granted exemption curtailing the period of their articles on account of university or other degrees? (c) What are the respective periods of their exemption? (d) The number of lady students who have enrolled themselves for attendance at the Law Society's classes?"

The PRESIDENT said the answer to the first question was twelve. To the second the answer was four, three for three years and one for four years. In answer to the third question, there were at present three oral and one correspondent students. The answer to the fourth question was that altogether there had been five, some of whom were not under articles.

#### BILLS OF COSTS.

Mr. BELL had further given notice of the following question:—"Is the Council prepared to inform the Society what steps (if any) since the date of the last annual general meeting the Council (or members of any of its sub-committees) have taken with the view of bringing into effective operation a rule enabling solicitors at their option in contentious and/or non-contentious matters to bring in bills of costs without items with the view of getting an assessment thereof at a gross sum, and thereby avoiding what may be considered the archaic procedure of delivering itemed bills of costs previously to the taxation thereof?"

The PRESIDENT said that in answer to the final question he might say that the Council had not taken steps to bring into operation a rule enabling solicitors, at their option, to deliver bills of costs without items in contentious cases, but, since the last annual general meeting, they had been and were still in communication with the Lord Chancellor and the Master of the Rolls on the subject of the delivery of such bills in non-contentious business. The judges had intimated that they were prepared to recommend a particular form of order, but some members of the Council were not satisfied with that, and the Council were pressing the judges to grant an order of a more extended nature.

#### Law Association.

The monthly meeting of the directors was held on the 29th January. Mr. Thomas H. Gardiner in the chair. The other directors present were Mr. H. B. Curwen, Mr. P. E. Marshall, Mr. A. E. Pridham and the Secretary (Mr. E. E. Barron). Four new life members and thirteen annual subscribers were elected. A sum of £105 was voted in relief of deserving cases, and other general business transacted.

#### United Law Society.

A meeting was held in the Middle Temple Common Room on Monday, the 2nd inst. Mr. Sydney Ashley was in the chair. Mr. W. T. Williams moved "That the case of *Wild v. Simpson* (1919, 2 K. B. 544) was wrongly decided. Mr. G. B. Burke opposed. Messrs. Shove, Macquoid, Boon and Wood-Smith also spoke. Mr. Williams having replied, the motion was put to the house, and carried by vote.

#### Court of International Justice.

The *Times* correspondent at Berne, in a message dated 2nd February, says:—"The Dutch Government has invited neutral States to attend a conference on 9th February at The Hague to discuss the formation of a permanent Court of International Justice, in accordance with Article 14 of the Covenant of the League of Nations. Switzerland will be represented by the Swiss Minister to Holland and Professor Eugène Huber, the distinguished jurist."

The *Times* adds that under the Covenant of the League it is provided that the Council of the League shall formulate and submit to the members for adoption plans for the establishment of a Permanent Court of International Justice.

The Council is to consist of representatives of the principal Allied and Associated Powers, together with four other members of the League, those selected provisionally being Belgium, Brazil, Spain and Greece.

The Conference called by the Dutch Government is thus unofficial in so far as the Council of the League is concerned.

#### The League of Nations and Japan.

The Japanese newspapers of 26th December, which have just arrived in London, state, says the *Times*, that at a general meeting of the Keniseikai (Constitutional) Party, representing the Opposition, resolutions were unanimously adopted pledging the party to the strict observance of the League of Nations Covenant and the attainment of its objects. The attitude of the majority party in the Diet, the Seiyukai, towards the League may be inferred from the fact that its leader, Mr. Hara, is the present Prime Minister, and that Viscount Uchida, in his latest declaration of policy, referred to Japan's adhesion to the League as having gained for it added importance in the family of nations.

The leader of the third party—the Kokuimin-to—in the Diet is a

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member of the Advisory Council to the Government for Foreign Affairs, and this also strengthens the position of the Covenant among the political parties of the country.

Other resolutions were passed at the meeting of the Kenseikai Party recommending a general amelioration of labour conditions and the adoption of universal suffrage, and strongly urging the continuation of the Anglo-Japanese alliance.

## Panel Doctors' Fees.

The Ministry of Health announces that, in accordance with the recent agreement between the Government and the medical profession that the question of the remuneration of doctors under the Health Insurance Acts should be submitted to arbitration, the following have consented to act as the arbitrators:—

Mr. F. Gore-Browne, K.C. (a Master of the Bench of the Inner Temple), chairman.

Sir Richard Vassar-Smith (President of the Council of the Institute of Bankers and chairman of Lloyd's Bank).

Mr. J. C. Stamp, Fellow of the Royal Statistical Society (secretary to Explosives Trades (Limited) and a member of the Royal Commission on Income Tax).

The terms of the reference to the arbitrators are as follows:—

To advise the Government what should be the amount of the capitation fee (per insured person per annum) on the basis of which the Central Practitioners Fund under Article 19 (i) of the Medical Benefit Regulations, 1920, should be calculated, so as to afford fair remuneration for the time and services required to be given by general practitioners, under the conditions set out in those Regulations, in connection with the Medical attendance and treatment of insured persons.

This capitation fee is not to include any payment in respect of the supply of drugs and appliances (such payments being met out of the Drug Fund under Article 22), nor any payments to meet those special conditions of practice in rural and semi-rural areas which are covered by the payments to be made out of the Central Mileage Fund under Article 19 (ii).

## Law Students' Journal.

**LAW STUDENTS' DEBATING SOCIETY.**—Joint debate with the Divorce Law Reform Union.—At a meeting of the society, held at the Law Society's Hall on Tuesday, 3rd February, 1920 (chairman, Mr. C. P. Blackwell), the subject for debate was "That, in the opinion of this house, either party to a marriage should have the right to apply for a divorce after three years' continuous separation." Mrs. M. L. Seaton Tiedeman opened in the affirmative. Mr. W. S. Jones opened in the negative. The following also spoke: Messrs. Oscar Browne, Powys, Wallis, Pleadwell, Dr. Alice Vickery, Woolrych, A. G. Shearing, and Nimmo. The opener having replied, the motion was carried by twelve votes. There were eighty-four members and visitors present.

## Obituary.

### Mr. Boydell Houghton, K.C.

MR. GEORGE BOYDELL HOUGHTON, K.C., who died recently of cerebral hæmorrhage, in his seventy-eighth year, will, says the *Times*, be deeply regretted by the majority of the Bar, where he was very popular for his uniform urbanity.

Called in 1878, after having practised as an accountant for many years, he brought to bear upon his professional work a commercial and financial knowledge that rapidly built up for him a large and lucrative practice as adviser and arbitrator in heavy cases. It became quite a fashion with insurance companies to appoint him as umpire in policy disputes, and his decisions were marked by shrewd knowledge of the world as well as an intimate knowledge of the law. He figured rarely in the courts for a man who enjoyed one of the biggest practices at the common law Bar, although occasionally he found his way there in such cases *célèbres* as *Bell v. Lawes* and the Whitaker-Wright litigation. For fifteen years Mr. Houghton was junior counsel to the Woods and Forests, and though he was rarely seen at any of the assize towns he was also a member of the South-Eastern Circuit. Time after time he was offered a silk gown, but he did not accept it till Lord Birkenhead appointed his first batch of King's Counsel. An ardent Conservative, he was an active member of the political committee of the Conservative Club, which he represented for twenty years upon the governing body of the Association of Conservative Clubs, and was chairman of the North Kensington Conservative Association.

Mr. Houghton leaves two daughters, one of whom is the wife of the Hon. Hugh Fletcher Moulton, and one of the many who will feel severely the loss of his friendship will be M. Take Jonescu, the Rumanian Minister, who made his acquaintance when he went to Bukarest upon commission.

## Legal News.

### Changes in Partnerships.

#### Dissolutions.

THOMAS WATKINS, ALFRED HENRY WATKINS and THOMAS PERCIVAL HOLMES WATKINS, solicitors (Watkins & Co.), Pontypool, Blaenavon, Usk and Blackwood. May 1. So far as concerns the said Thomas Watkins, who retires from the said firm. The said Alfred Henry Watkins and Thomas Percival Holmes Watkins and Hubert Holmes Watkins will continue to carry on the said business in partnership, under the style or firm of Watkins & Co. [*Gazette*, Jan. 30.]

HENRY BRODRICK THOMPSON and HAROLD MCGOWAN, solicitors (Griffith & Co.), 12 and 14, Royal-arcade, Newcastle-upon-Tyne. Jan. 30. So far as concerns the said Harold McGowan.

WILLIAM TRIGGS STEVENSON TURNER and CECIL EDGAR HART, solicitors (Triggs, Turner, & Hart), Guildford and Godalming. Jan. 1. [*Gazette*, Feb. 3.]

### Business Changes.

Mr. C. R. STEELE (Messrs. Francis Miller & Steele), of Omnibus House, 6, Finsbury-square, has taken Mr. J. B. BAKER into partnership as from 23rd January, 1920. After assisting in his business for some time Mr. Baker was articulated to him in 1911, obtained a commission early in the war and went to Mesopotamia, being demobilised in April last. The name of the firm will remain unchanged.

Mr. JOSIAH WILKINSON, of 34, Nicholas-lane, E.C. 4, informs us that consequent on the death of his late partner, Mr. Robert Taunton Raikes, with whom he was associated for many years, he has made arrangements for a new partnership, and that Mr. JAMES FOSTER BOWEN, of Simpson & Bowen, 36, New Broad-street, E.C. 2, and Chislehurst, Kent, M.A. (Oxon.), and Mr. ARTHUR SPENCER JACKSON, of A. R. Jackson & Son, 139, Cannon-street, E.C. 4, and Cheam, Surrey, B.A. (Oxon.), have agreed to join me as from the 31st January, 1920. The three combined businesses will be carried on here under the style of Wilkinson, Bowen & Jackson. Mr. Spencer Charles Pratt, who has been working in conjunction with Mr. Jackson, will be associated with the new firm as a salaried partner.

### General.

Mr. H. E. Stark has been made a Judge of the High Court of Australia.

Mr. Edwin Way, chief usher at Bow-street, has retired, after 40 years' service in the Metropolitan Police Courts.

Mr. Harry Weller Richards, of Gloucester-terrace, Hyde Park, W., and of Lincoln's Inn-fields, W.C., solicitor, left estate of gross value £79,758.

The Rev. William Henry Draper, M.A., Rector of Adel, Leeds, has been appointed to be Master of the Temple, in the place of Canon Ernest William Barnes, Sc.D., resigned.

Mr. James Cordery, of Collingwood, Bournemouth, and formerly of New-square, Lincoln's Inn, W.C., a Past Master and member of the Court of Assistants of the Armourers' & Brasiers' Company, left estate of the gross value £88,455.

Lord Reading will preside at the first of three public lectures on "Holland and Belgium" to be delivered at University College on 10th February and the two following Tuesdays, at 5.30 p.m., by Professor P. Geyl, head of the Department of Dutch Studies at the University of London.

The *London Gazette* of 30th January contains a Notice, Regulation of Foreign Exchanges, Loans of Securities to the Treasury, by the National Debt Commissioners, that the Treasury have decided to exercise the option, under Clause 3 of Scheme B of returning dates, from which dates the additional allowance will cease. Certain securities are specified.

Lord Devonport, Lord Ritchie of Dundee, Sir Joseph Brodribk, and Mr. C. F. Torrey have been appointed as representatives of the Port of London Authority on the Advisory Panel to be set up under section 23 of the Ministry of Transport Act, 1919, to give advice and assistance to the Minister in the exercise and performance of his powers and duties.

The Merchandise Marks Committee are completing their arrangements for taking evidence before proceeding to consider their report. Associations and others who may wish to make representations on any of the matters which the committee are investigating should communicate with the secretary of the committee at the Patent Office, 25, Southampton-buildings, W.C. 2, not later than 14th February.

The *London Gazette* of the 3rd inst. contains the Register of Probate Agents Rules, 1920 (dated 30th January), which have been made by the Board of Trade under the Patents and Designs Acts, 1907 and 1919. The Rules came into operation on 30th January, and all general rules relative to the Register of Patent Agents in force on that date are

repealed as from that date without prejudice nevertheless to any thing done under such Rules or to any application or other matter then pending.

The *Times* understands that Sir William Peat, the chairman of the Royal Commission on Agriculture, and a number of members have tendered their resignations. The Commission published an interim report on 9th December. Twelve members signed the Majority Report and eleven the Minority Report. Mr. H. S. Cautley, one of the signatories to the Majority Report, made important reservations. There has been, from the first a wide divergence of opinion on main questions of policy between the majority and the minority. The situation will now have to be reconsidered by the Government.

A conference of chairmen of London profiteering committees, held at Westminster City Hall last week, passed resolutions urging that provision should be made under the Profiteering Act by which wholesale profits can be investigated by a local profiteering committee or tribunal on a complaint against a retailer; that the fixation of retail prices by a wholesaler be prohibited; that the current market value be excluded from consideration both in cases of wholesale and retail profiteering; that the return on real capital at the altered value of money be taken into consideration when an inquiry as to reasonable profits is being made; and that the proviso to sub-section (2), of section 1, of the Act (which lays down that a rate of profit which does not exceed the fair average rate under pre-war conditions should not be deemed unreasonable) be omitted. It was decided to ask the President of the Board of Trade to receive a deputation from the conference.

## Court Papers.

### Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON					
EMERGENCY		APPELL COURT		MR. JUSTICE	
ROTA.		No. 1.		EVE.	
Date.					
Monday Feb. 9	Mr. Goldschmidt	Mr. Borrer	Mr. Bloxam	Mr. Synges	Mr. Justice SARGANT.
Tuesday .....	Leach	Goldschmidt	Borrer	Bloxam	
Wednesday .....	Church	Leach	Goldschmidt	Borrer	
Thursday .....	Farmer	Church	Leach	Goldschmidt	
Friday .....	Jolly	Farmer	Church	Leach	
Saturday .....	Synges	Jolly	Farmer	Church	
ROTA OF REGISTRARS IN ATTENDANCE ON					
MR. JUSTICE		MR. JUSTICE		MR. JUSTICE	
ASTURKY.		PETERSON.		LAWRENCE.	
Date.					
Monday Feb. 9	Mr. Farmer	Mr. Leach	Mr. Jolly	Mr. Church	Mr. Justice RUSSELL.
Tuesday .....	Jolly	Church	Synges	Farmer	
Wednesday .....	Synges	Farmer	Bloxam	Jolly	
Thursday .....	Bloxam	Jolly	Borrer	Synges	
Friday .....	Borrer	Synges	Goldschmidt	Bloxam	
Saturday .....	Goldschmidt	Bloxam	Leach	Borrer	

## Winding-up Notice.

### JOINT STOCK COMPANIES. LIMITED IN CRANCERY.

*London Gazette*.—FRIDAY, Jan. 30.

**APPEX FILMS, LTD.**—Creditors are required, on or before Mar. 11, to send in their names and addresses, and full particulars of their debts or claims, to Sidney Allen, 52, Coleman-st., liquidator.

**ASSOCIATED SUPPLIES, LTD.**—Creditors are required, on or before Mar. 15, to send in their names and addresses, and full particulars of their debts or claims, to Sir John Sutherland Harmond Banner and George Ernest Sendell, 36, Walbrook, liquidators.

**BROOKFIELD FOUNDRY CO., LTD.** (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb. 23, to send their names and addresses, and particulars of their debts or claims, to Mr. W. Senior Ellis, 17, George-st., St. Helens, liquidator.

**CABAL CONSTRUCTIONAL AND SUPPLY CO., LTD.** (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Feb. 11, to send their names and addresses, and the particulars of their debts or claims, to John Baker, Eldon-st. House, Eldon-st., liquidator.

**ELDERADO BANKET GOLD MINING CO., LTD.**—Creditors are required, on or before Mar. 15, to send in their names and addresses, and the particulars of their debts or claims, to Mr. W. F. Moore, 8, Old Jewry, liquidator.

**HENRY J. MONSON, LTD.**—Creditors are required, on or before Feb. 16, to send their names and addresses, and the particulars of their debts or claims, to Mr. A. C. Vincent, 13, Queen-st., liquidator.

**LEES BROTHERS, LTD.**—Creditors are required, on or before Feb. 27, to send their names and addresses, and the particulars of their debts or claims, to F. G. Schofield, of Lees Brothers, Ltd., 16, Clegg-st., Oldham, liquidator.

**MONARCH FILM SERVICE, LTD.**—Creditors are required, on or before Feb. 20, to send in their names and addresses, and full particulars of their debts or claims, to Jonathan Dugdale, 98, Monton-road, Eccles, Lancs., liquidator.

**SILWOOD STORAGE CO., LTD.**—Creditors are required, on or before Mar. 15, to send in their names and addresses, and full particulars of their debts or claims, to Sir John Sutherland Harmond Banner and George Ernest Sendell, 36, Walbrook, liquidators.

**WM. SMITH & CO. (CROSSHILLS), LTD.**—Creditors are required, on or before Feb. 12, to send their names and addresses, and the particulars of their debts or claims, to Mr. Harry Duxbury Myers, Barclays Bank-chmbrs., North-st., Keighley, liquidator.

*London Gazette*.—TUESDAY, Feb. 3.

**AVOLO-BRAZILIAN FORGING, STEEL STRUCTURAL AND IMPORTING CO., LTD.** (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Mar. 13, to send their names and addresses, and the particulars of their debts or claims, to Herbert Thomas Robson, Milburn House, Newcastle-upon-Tyne, liquidator.

**BELGIAN MILLS CO., LTD.**—Creditors are required, on or before Mar. 31, to send their names and addresses, and the particulars of their debts or claims, to John William Fitton, Belgian Mills Co., Ltd., Prudential-bldgs., Oldham., liquidator.

**BRITISH ORE CONCENTRATION SYNDICATE, LTD.** (IN LIQUIDATION).—Creditors are required, on or before Mar. 10, to send their names and addresses, and the

particulars of their debts or claims, to Mr. John Stocker, 701, Salisbury House, liquidator.

**CEILIAN LONGITUDINAL RAILWAY CONSTRUCTION CO., LTD.**—Creditors are required, on or before Feb. 20, to send their names and addresses, and the particulars of their debts or claims, to Ernest Flack, 22, Burford-gds., Palmers Green, liquidator.

**NEW CENTRAL LAUNDRY, LTD.**—Creditors are required, on or before Feb. 23, to send their names and addresses, and the particulars of their debts or claims, to William Griffiths, 112, High-st., Merthyr Tydfil, liquidator.

**RAVENSWOOD ROAD CAR CO., LTD.** (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Mar. 1, to send their names and addresses, and particulars of their debts or claims, to John James Lunniss, 20, Budge-row, liquidator.

**WHITAKER BROTHERS (MANCHESTER), LTD.** (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Mar. 1, to send their names and addresses, and particulars of their debts or claims, to Mr. Alfred G. Wilde, Bank of England-chmbrs., Tib-st., Manchester, liquidator.

## Resolutions for Winding-up Voluntarily.

*London Gazette*.—FRIDAY, Jan. 30.

Wolfram Properties, Ltd.  
Stone Court Brick and Tile Co., Ltd.  
Hickling Motor Transports, Ltd.  
Morris & Jones, Ltd.  
Scarabrick Steamship Co., Ltd.  
Lytham Pier & Pavilion Co. (1905), Ltd.  
Northern Ice Co., Ltd.  
Whitley Bay Waverley Hotel Co., Ltd.  
Richardson & Wynne, Ltd.  
Tom John (Pentre), Ltd.  
Don Mill Co., Ltd.  
Monarch Mill, Ltd.  
Inyo Syndicate, Ltd.  
British Ore Concentration Syndicate, Ltd.  
H. Sharples & Son (Blackpool), Ltd.  
Tiverton Volunteer Drill and Public Hall Co., Ltd.  
Lees Brothers, Ltd.

Beech's, Ltd.  
Meller & Co., Ltd.  
Eldorado Banket Gold Mining Co., Ltd.  
South Essex Sanitary Steam Laundry, Ltd.  
Horrickses, Crewdson & Co., Ltd.  
Thrupp & Maberly, Ltd.  
Clarendon Hotel Co., Oxford, Ltd.  
Sungei Rinching Rubber Co., Ltd.  
Dominion Costume Co., Ltd.  
Edwin Ellis & Co., Ltd.  
London Wire Rope Works, Ltd.  
E. B. Willis, Ltd.  
Alfred Kingston & Co., Ltd.  
Anscholme Packet Co., Ltd.  
Members' Proprietary Clubs, Ltd.  
White's Film Co., Ltd.  
Sunlight Laundry (Ashton), Ltd.

*London Gazette*.—TUESDAY, Feb. 3.

New Central Laundry, Ltd.  
Leaf & Woods, Ltd.  
Blomfield Trading Association, Ltd.  
Parrillon & Co., Ltd.  
C. Edmund & Co., Ltd.  
Albany Forge, Ltd.  
Belgian Mills Co., Ltd.  
Surrey Trading Co., Ltd.  
India Buildings Co., Ltd.  
J. & W. Ward, Ltd.  
Bank Top Spinning and Manufacturing Co., Ltd.  
International Conservatoire of Music Syndicate, Ltd.  
Batu Caves Rubber Co., Ltd.

Wanderer (Selukwe) Gold Mines, Ltd.  
Hayward & May, Ltd.  
Era Mill Co., Ltd.  
Rochdale Cotton Spinning Co., Ltd.  
Ravenwood Road Car Co., Ltd.  
Holt & Ogden, Ltd.  
Liverpool Concrete Paving Co., Ltd.  
British Chemical Plumbers Supply, Ltd.  
Stockport Ring Spinning Co., Ltd.  
Stockport No. 2 Ring Spinning Co., Ltd.  
Stockport No. 3 Ring Spinning Co., Ltd.  
Wainwright & Waring, Ltd.  
Hotel Edgecumbe, Ltd.  
Lily Mill Co., Ltd.

## THE HOSPITAL FOR SICK CHILDREN, GREAT ORMOND STREET, LONDON, W.C. 1.

The  
**CHILDREN OF TO-DAY**  
are the  
**CITIZENS OF TO-MORROW.**

THE need for greater effort to counterbalance the drain of War upon the manhood of the Nation, by saving infant life for the future welfare of the British Empire, compels the Committee of The Hospital for Sick Children, Great Ormond Street, London, W.C. 1, to plead most earnestly for increased support for the National work this Hospital is performing in the preservation of child life.

The children of the Nation can truthfully be said to be the greatest asset the Kingdom possesses, yet the mortality among babies is still appalling, while the birthrate is slowly but surely declining.

FOR over 60 years this Hospital has been the means of saving or restoring the lives and health of hundreds of thousands of Children, and of instructing Mothers in the knowledge of looking after their children.

**£12,000** has to be raised immediately to keep the Hospital out of debt.

**Forms of Gift by Will to this Hospital can be obtained on application to—**

**JAMES MCKAY, Acting Secretary.**

## Creditors' Notices.

Under 22 &amp; 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Jan. 27.

ARROYD, JOHN BATHURST, Bagby. Feb. 28. Drake, Son & Parton, 24, Rood-lane.  
 ARDROB, JOHN, Stannmore, March 1. Cuiross & Co., 23, Old Cavendish-st.  
 BATES, HELEN, Rochdale. March 10. J. H. Chadwick, Rochdale.  
 BAYTE, MARIA, Wimbledon, Surrey. Feb. 28. Stillman, Underwood & Taylor, 7, Bedford-row.  
 BATHURST, CHARLES, New York, U.S.A. Feb. 28. Coward, Hawksley, Sons & Co., 30, Mincing-lane.  
 BELL, HENRY OWEN, Tynemouth. Feb. 28. Cooper & Goodger, Newcastle-upon-Tyne.  
 BENNETT, MILLER, Canning Town. Feb. 23. John S. Saxelby, Hull.  
 BOLUS, WALTER, Wimbledon. March 1. Kinner, Bull, Howard, Clappé & Co., 6, Old Jewry.  
 BODENHAM, CHARLES JAMES, Hatch End, Middx. March 23. W. H. & A. G. Herbert, 10, Cork-st.  
 BROWN, HENRY WILLIAM, Hampstead. March 2. Guscombe & Fowler, 1, York-bldgs., Adelphi.  
 CAMPLING, SARAH, Dover. March 31. Atkinson & Stainer, Folkestone.  
 CATCHEM, LEON, Liverpool. Feb. 21. Batesons & Co., Liverpool.  
 COBB, EDWARD, Westfield, Suffolk. Dealer. Feb. 19. Johnson & Nicholson, Lowestoft.  
 COLE, WILLIAM PAULEY, Kensington. March 2. Guscombe & Fowler, 1, York-bldgs., Adelphi.  
 COOTE, WILLIAM ALEXANDER, Grove-lane, Denmark Hill. March 6. J. A. Marsden-Popple, 14, Great St. Thomas Apostle.  
 DAVIES, REV. DAVID, Pembroke. March 5. Lowless & Lowless, Pembroke.  
 DEMPSEY, HENRY BLUNDELL, Hindhead, Surrey. April 1. H. R. Owtman, Haslemere, Surrey.  
 DENNING, JOHN, Gateshead. Feb. 14. H. & A. Swinburne, Gateshead.  
 DURAND, EMMA, Packridge, Herts. March 1. Buxton Ashton & Son, 28, Sackville-st.  
 FULLER, ANN MARIA, Wickhambrook, Suffolk. March 8. Greene & Greene, Bury St. Edmunds.  
 GRANGER, SARAH JANE, Ambleside, Staffs. Feb. 28. Harward & Evers, Stourbridge.  
 HARRISON, DANIEL JOHANNES, Cape of Good Hope, South Africa. Feb. 29. Coward, Hawksley, Sons & Co., 30, Mincing-lane.  
 HAYES, CHARLES JAMES, Preston, Brighton. April 6. James E. Hetley, 30, John-st., Bedford-row.  
 HARRIS, FRANCIS WILLIAM, Hove. March 1. Borlase & Johnson, Brighton.  
 HILL, FLORENCE MARGARET DAVENPORT, Oxford. March 1. Gush, Phillips, Walters & Williams, 3, Finsbury-circus.  
 HODSON, THOMAS, Manchester, Grocer. Feb. 21. Lee, Scott & Start, Manchester.  
 HODGKINS, MARY CATHERINE, Tintern, Mon. March 1. D. Roger Evans & Jones, Newport, Mon.  
 HOGAN, LOUISA, Wimbledon. March 1. Hunter & Haynes, 9, New-sq., Lincoln's Inn.  
 HUNT, FREDERICK JAMES, Guilden Morden, Cambridge, Farmer. March 1. Dayton & Hare, Much Hadham, Herts.  
 HUGHES, REV. HERBERT, Kentish Town. Feb. 29. Bell, Bradrick & Gray, 63, Queen Victoria-st.  
 JORDAN, SARAH ANN, Leicester. Feb. 28. Billson & Sharp, Leicester.  
 KINCAID, LOUISA ELIZABETH, Wrotesham, Surrey. Feb. 21. Markby, Stewart & Co., 7, Devonshire-sq., Bishopsgate.  
 KING, GEORGE WELSH, Northwood, Middx. March 1. Buxton, Ashton & Son, 38, Sackville-st.  
 LAFORRE, JANE CHARLOTTE, Tunbridge Wells. Feb. 28. Peachey & Co., Arundel House, Arundel-st., Strand.  
 MATTHEWS, GEORGE, Cardiff. March 1. A. Frank Hill, Cardiff.  
 MEER, WILFRED OMNER, Frimley, Surrey. March 6. Long & Gardiner, 8, Lincoln's Inn-fields.  
 MEYNELL, SAMUEL TUXE, Newcastle-upon-Tyne, Iron Manufacturer. Feb. 28. Cooper and Goodger, Newcastle-upon-Tyne.  
 MEAD, ANTHONY GEORGE, Sutton-on-Hull. Feb. 28. P. C. Mead, Stevenage, Herts.  
 MIDDLEHAM, MARY JANE, Eaton-ter. Feb. 28. Simpson, Rushforth & Co., 6, Moor-gate-st.  
 PATTERSON, FRANK EUGENE, Norwich. March 2. Trotter & Patteson, 64, Victoria-st., Westminster.  
 PARKER, JOHN, Gieburp. Feb. 4. Alex. Parker, Gieburp.  
 PRICE, GEORGE HERBERT, South Kensington. March 2. Guscombe & Fowler, 1, York-bldgs., Adelphi.  
 REEDEN, CLARA LOUISA, Croydon. March 8. Pettit & Westlake, 13, Granville-pl., Oxford-st.  
 ROBINSON, GEORGE, Hartlebury, Worcester. March 12. B. H. & P. W. Whitcombe, Bewdley.  
 SHARP, WILLIAM, Yateley, Hants. March 8. Baker, Blaker & Hawes, 117, Chandon-st.  
 SMITH, WILLIAM SIMS, North Kensington, Civil Servant. March 1. Collinson, Pritchard & Barnes, 17, Bedford-row.  
 SPALSHALL, HANNAH, Addington Park, Surrey. April 30. Drummonds, Croydon.  
 SOPER, ELLEN, Hampstead. Feb. 28. White & Dobb, 2, Stone-bldgs., Lincoln's Inn.  
 SPENCER, STEPHEN, Blackpool. Feb. 5. T. Wylie Kay, Blackpool.  
 STUBBS, ALFRED JAMES, Handsworth. March 1. Botteley & Sharp, Birmingham.  
 STRATFORD, MADELINE HELEN, Paignton. Feb. 14. S. C. Menner, St. Leonard-on-Sea.  
 SYMONDS, EMILY HANNAH, Brompton. March 2. Trotter & Patteson, 64, Victoria-st., Westminster.  
 THOMPSON, VIRGINIA EMMA, Dewsbury. Feb. 24. Chadwick, Son & Nicholson, Dewsbury.  
 TOWLE, OCTAVIA VENTNOR, Gerrard's Cross. Feb. 28. Sharpe, Pritchard & Co., 12, New-ol., Carey-st.  
 TORRINGTON, SUBAN, Blackpool. March 1. Buck Cookshott & Cookshott, Southport.  
 WALL, MARY MACK, Tavistock-sq. Feb. 28. F. H. Adams, 91, St. Martin's-lane.  
 WARD, REV. STEPHEN HENRY, Bristol. March 10. Ronald McLaren, Cheltenham.  
 WANKLYN, JOHN EDWELL, Christchurch, New Zealand. Feb. 23. Maddison, Stirling & Hume, 13, Old Jewry-chmbrs.  
 WATTS, SAMUEL TELLING, Wandsworth Common. March 8. Arthur L. Gaskell, Rolfe-chmbrs., 80, Chancery-lane.

London Gazette.—FRIDAY, Jan. 30.

ADAMS, ELISA, Cambridge. Mar. 18. J. A. Dixon, Gateshead.  
 BARNES, JANE, Bredons Norton, Worcester. Mar. 13. J. H. Frost, Birmingham.  
 BARNALL, GORDON ERNEST, Queen Camel, Somerset. Mar. 8. Winkler & Sons, 40, Bedford-row.  
 BRISCOE, SIR JOHN JAMES, Bart., Bourne, Cambridge. Mar. 1. Tyrer, Kenion, Tyrer & Simpson, Liverpool.  
 BUSTON, ROGER, Bath. Feb. 28. Downsons, 18, Adeln-st., Adelphi.  
 CHAWWORTH, WILLIAM THOMPSON, Oxfordshire. Mar. 1. Lawrence Graham & Co., 8, New-sq.  
 CROMPTON, MARY, Eccles. Feb. 14. E. Lorimer Wilson, Manchester.

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REVERSIONS PURCHASED. ADVANCES MADE THEREON.

Forms of Proposal and full information can be obtained at the Society's Office.

G. H. MAYNE, Secretary.

DENNISON, GEORGE, Plumstead. Feb. 23. Herbert Vaughan, Woolwich.  
 DOWNSON, JAMES WILLIAM, Glebe, near Sydney, Australia. Feb. 23. N. Holman Boys, 478, Harrow-rd.  
 EAKIN, JAMES WILSON, South Mimms. Sept. 30. Pilley & Mitchell, 29, Bedford-row.  
 EDMONDS, AGNES, Weston-super-Mare. Mar. 2. Nalder & Littler, Shepton Mallet.  
 ELLIS, PHILIP MALKAY, Llanmor, Cardarvon. Mar. 9. Arthen O. Owen, Pwllheli.  
 ERICSSON, AXEL FREDRIK, Newcastle-upon-Tyne, Timber Merchant. Feb. 28. Watson, Burton & Corder, Newcastle-upon-Tyne.  
 FLEMING, GUSTAV ALBERT, Nottingham. Feb. 28. Acton & Marriott, Nottingham.  
 FRITH, ELIZA MARY JANE, Upper Clapton. Mar. 10. G. Houghton & Sons, 63, Finsbury-pavement.  
 GAMON, GEORGE, Strood, Kent. Feb. 28. George Robinson, Strood.  
 GANE, Major WILLIAM HENRY, V.D., Boston, Lincoln, Solicitor. Mar. 10. Spencer Gibson & Son, 3, 4 and 5, Queen-st.  
 GRAY, Right Honourable JAMES MCLAREN STUART, Baron, Llanwrytyd Wells, South Wales. Feb. 28. Campbell, Hooper & Todd, 30, Golden-sq.  
 GREEN, EMILIE LEE, Southport. Mar. 11. Arthur Carr, Southport.  
 HAMMOND, MARY ANN, Tipton. Feb. 28. Charles Round, Tipton.  
 HAMPSON, ISAAC, Northenden, Chester. Feb. 16. Gardner, Son & Garner, Manchester.  
 HANBURY, EVAN ROBERT, Chelsea. Mar. 10. Gilbert Samuel & Co., 5 and 6, Great Winchester-st.  
 HARVEY, BLANCHE BARBARA, Oxford. Mar. 1. Johnson, Raymond-Barker & Co., 9, New-sq.  
 HEATCOCK, EDWIN, Staines. Feb. 29. Alexander Eddy, Euston Station.  
 HELLERS, GEORGE, Newton Abbot. Mar. 1. Webster & Watson, Newton Abbot.  
 HAWKINS, CHARLES FREDERICK BONNEY, Bedford. Feb. 28. Charles Russell & Co., 37, Norfolk-st.  
 HURST, PHILIP GEORGE, Hendon. Feb. 29. Lendon & Carpenter, 31, Budge-row.  
 HURDARD, DANIEL LOVETT, Hampstead. Mar. 8. Wm. Easton & Sons, 43, London-wall.  
 HUMPHRIES, MARY LOUISA, Stockwell. Mar. 10. Dunkerton & Son, 11/12, Finsbury-sq.  
 IROSE, LUCY, Nottingham. Feb. 29. J. T. Messer & Co., Nottingham.  
 JONES, WILLIAM, Lingsfield, Surrey. Mar. 8. Wm. Easton & Sons, 43, London-wall.  
 KENNEDY, ISABELLA FRANCES, Onslow-sq. Feb. 28. W. A. G. Davidson & Co., Acton.  
 KIRKLEY, WILLIAM, Clapham. Mar. 1. Beale & Co., 10, Great George-st.  
 MASH, HENRY JOSEPH, Winter Hill Farm, Berks, Farmer. Mar. 8. Churchill, Smallman & Co., 1, Broad Street-pl.  
 MARTIN, ELLAN West Cranmore, Somerset, Farmer. Feb. 28. Mackay & Son, Shepton Mallet.  
 MACGREGOR, HARRIETTE, Ealing. Mar. 31. Pilley & Mitchell, 29, Bedford-row.  
 MITCHELL, MARY ELLEN, Blackpool. Feb. 14. Bromley & Hyde, Ashton-under-Lyne.  
 MOORE, EDITH MILICENT, Hove. Feb. 28. Downsons, 18, Adeln-st., Adelphi.  
 MORGAN, WINIFRED ANN, Chester. Mar. 15. Jolliffe & Hoar, Chester.  
 MORRIS, MARY ELEANOR, East Looe, Cornwall. Feb. 28. Frank Stuttford, 11, St. Helen's-pl.  
 NORTH, MARGARET, New Brighton, Chester. Mar. 15. Simpson, North & Co., Liverpool.  
 ORPHEE, JOHN BENJAMIN, Jarrow, Durham, Farmer. Feb. 23. Thos. H. White, Newcastle-upon-Tyne.  
 PALMER, WILLIAM DENNIS, Herne Hill. Mar. 1. Snow, Fox & Higginson, 7, Great St. Thomas Apostle.  
 PEARCE, SUSAN, Streatham. Mar. 10. Whittington, Son & Barham, Bishopsgate.  
 PITTS, THOMAS, Taplow. Mar. 13. Watts, Woolcombe & Watts, Newton Abbot.  
 POOLE, LIEUT. W. E. S., Hastings. Feb. 14. Clara Poole, Woodbridge, Suffolk.  
 RHODES, ARTHUR JOHN, St. Albans. Mar. 10. F. Beal & Son, St. Albans.  
 ROSE, MARY, Withington, Manchester. Feb. 28. Brett, Hamilton & Tarbolton, Manchester.  
 ROSE, SIR PHILIP FREDERICK, Baronet, Penn, Bucks. Feb. 28. Hore, Pattison & Bathurst, 48, Lincoln's Inn-fields.  
 ROUTLEDGE, JAMES, Carlisle. Mar. 6. J. Errington & Son, Carlisle.  
 SHENAN, DAVID ANDERSON, Chesham-pl. Mar. 1. Hunter & Haynes, 9, New-sq.  
 SWIFT, Captain WILFRED HAROLD, Punjab, India. Mar. 31. Fladgate & Co., 18 and 19, Pall-mall.  
 SWETMAN, FRANCES, Yeovil. Mar. 3. Marsh & Warry, Yeovil.  
 THOMAS, MAURICE, Cacerinon, Montgomery, Physician. Feb. 29. E. Louis Jones, Llanfyllin.  
 UNDERWOOD, CAROLINE, Severn-aks. Mar. 10. Simpson, Cullingford, Partington & Holland, 65, Bishopsgate.  
 WAITE, MARIAN THORNE, Bournemouth. Mar. 23. J. M. B. Turner, Bournemouth.  
 WAITS, ROSINA, Garston, Liverpool. Feb. 28. W. T. Husband & Son, Liverpool.  
 WRIGHT, ROBERT ERNEST, Basinghall-st. Manufacturers' Agent. Mar. 2. H. H. Wells & Sons, 17, Paternoster-row.

London Gazette.—TUESDAY, Feb. 3.

BERNARD, GERALD LEEK FITZGERALD, New Silksworth, Durham. Mar. 5. Halero & Haide, Sunderland.  
 BORTHWICK, EMMA, Walsley, Chester. Feb. 28. G. H. Hindley, Liverpool.  
 BOULTON, ELIZABETH SOPHIA, Bridlington. Feb. 29. William J. Stuart, Hull.  
 COOK, GEORGE, Park, Sheffield, Boiler Fireman. Feb. 29. Jackson & Jackson, Sheffield.  
 CUTLINEY, JOHN, Kingston-upon-Hull. Feb. 9. Walker & Colbeck, Hull.  
 DAVIES, JANE, Boscombe. Feb. 28. C. J. & C. D. Lacey, Bournemouth.  
 DE PASS, CRISPIN ABRAHAM, Yale, British Columbia, Canada. Mar. 19. McKenna & Co., 31/34, Basinghall-st.  
 EAST, JAMES, East Holey, Berks. Feb. 21. G. Gardner Leader, Newbury, Berks.  
 FAIRBEN-HUMPHRIES, NICHOLAS WATSON, Montgomery. Mar. 13. Horace W. Davies, 29, Bedford-row.  
 FOX, ELIZABETH, Llangollen, Denbigh. Mar. 10. North, Kirk & Co., Liverpool.  
 FRIEND, BRIAN JULIAN, Shepherd's Bush. Feb. 24. Arthur E. Eves & Jones, 7, Mark-la.  
 GIROLDI, CLEMENTE, Marylebone, Cook. Mar. 4. Goldberg & Barrett, 2 and 3, West-st., Finsbury-cir.  
 GLEDHILL, WILLIAM, Wednesfield, Staffs. Feb. 31. A. R. Beavon, Wolverhampton.  
 HOWARD, HANNAH, Bowling, Bradford. Feb. 28. Chas. E. Thorp, Bradford.  
 HUGHES, FRANCES, Ruthin, Denbigh. Feb. 29. D. E. H. Roberts, Ruthin.  
 INGE, MARGARET ETHEL, Thorpe Tamworth. Mar. 31. Stow, Preston & Lyttelton, 12, Lincoln's Inn-fields.

JORDAN, HANNAH, Birmingham. Mar. 11. Thomas Coates & Co. Birmingham.  
 KIRKMAN, HENRY RAIP, St. James's-st. Mar. 1. Stephenson, Harwood & Co., 31, Lombard-st.  
 LARSEN, WALTER, Cheltenham. Mar. 1. Bucknill & Co. Gray's inn.  
 LANE, MARY JANE, Tattershall, Lincoln. Mar. 6. Millington, Simpsons & Giles, Boston.  
 LEAH, WILLIAM HENRY, Triangle, Joiner. Mar. 17. W. H. Boocock & Son, Halifax.  
 LEE, EMMA, Brentthurst, Lymm, Chester. Mar. 3. Thomas Ridgway, Warrington.  
 LLOYD, ISABELLA, Streatham. Mar. 12. Robt. Chas. Bolton, 19, Old Jewry-chmbrs.  
 MERCER, ROBERT, Rodmerham, Kent. Feb. 28. Tassell & Son, Faversham.  
 MUGVAERT, EMMA MATILDA, Eastbourne. Apr. 1. Fredk. H. Stapley, Eastbourne.  
 MURRAY, SOPHIA, Halifax. Mar. 17. W. H. Boocock & Son, Halifax.  
 PARNELL, WILLIAM GEORGE, Harpenden. Mar. & Peachey & Co., Arundel-st.  
 PARKES, SIR EDWARD ENEZER, Edgbaston, Birmingham. Mar. 20. Pepper, Tangye & Winterton, Birmingham.  
 RAYNER, LOUISA, Tanbridge Wells. Mar. 6. Kinsey, Ade & Hocking, 71, Gt. Russell-st.  
 ROBINSON, CHARLES EDWARD, Romford. Mar. 1. Hunt & Hunt, Romford.  
 SIMCOE, WILLIAM, Smethwick, Staffs. Mar. 1. J. & L. Clark, Smethwick.  
 SMALLWOOD, CELESTE, Prestatyn, Flint. Mar. 1. A. Lewis Jones, Rhyl.  
 SMITH, SIR HENRY, London-pall. Mar. 6. Biddle, Thorne, Welsford & Gait, Alder-mansbury.  
 STRINGER, JOSEPH BLANSHARD, Barlby, near Selby, Farmer. Mar. 1. Bailey & Haigh, Selby.  
 TUCKER, JOSEPH, Magdalen Laver, Essex, Farmer. Mar. 8. G. J. and H. B. Creed, Epping, Essex.

TWOMY, Dr. GEORGE RYAN, Nigeria, British West Africa. Apr. 1. Arkoll, Cookell & Chadwick, 87, Tooty-st.  
 WATKINS, ETHEL HARRISON, Hampstead. Mar. 31. Douglas & Goddard-Jones, 19, Old Jewry-chmbrs.  
 WALTON, MAT, Manchester. Mar. 16. Richard Hilditch, Manchester.  
 WAIN, EMILY SOPHIA, Bickley, Kent. Mar. 1. Walter, Burgess & Co., 31, Budge-row.  
 WATNEY, CLAUDE, Berkeley-sq. Mar. 1. R. S. Walker, Arundel-st.  
 WALTER, MART, Surbiton. Mar. 1. Walter, Burgess & Co., Budge-row.  
 WELDON, SARAH SUSANNA, Hampstead. Feb. 26. Reynolds & Miles, 70, Basing-hall-st.  
 WHITEKILL, CHARLES THOMAS, Leeds. Mar. 20. Nelson, Hiddison & Lupton, Leeds.  
 WHITEHOUSE, EDWIN, Barnt Green, Worcester, Manufacturing Jeweller. Mar. 20. Pepper, Tangye & Winterton, Birmingham.

**VALUATIONS FOR INSURANCE.**—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR & SONS (LIMITED)**, 26, King-street, Covent-garden, W.C. 2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of Expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-à-brac, a speciality.—[Adv.]

## Bankruptcy Notices.

London Gazette.—TUESDAY, JAN. 20.

### ADJUDICATIONS.

CRAPPER, ARTHUR CYRIL, Sheffield, Scenic Painter, Sheffield. Pet. Jan. 15. Ord. Jan. 15.  
 FISHER, JOHN NAYLOR, Blackpool, Blackpool. Pet. Dec. 10. Ord. Jan. 15.  
 GORRINGE, ALBERT JAMES, Hove, Motor Engineer, Brighton. Pet. Dec. 30. Ord. Jan. 15.  
 GOWLING, FRANCES, Scarborough, Scarborough. Pet. Jan. 15. Ord. Jan. 15.  
 GOWLING, THOMAS HENRY, Scarborough, Labourer, Scarborough. Pet. Jan. 15. Ord. Jan. 15.  
 GRAHAM, GERTRUDE AMY, Hove, Sussex, Brighton. Pet. Jan. 16. Ord. Jan. 16.  
 MAIN, WILLIAM LIGHTWOOD, Tooting, Insurance Broker, Brighton. Pet. Oct. 8. Ord. Jan. 15.  
 MELON, WALTER HENRY, Chiswick, Electrical Engineer, Brentford. Pet. Jan. 10. Ord. Jan. 14.  
 PAGE-SMITH, HERBERT, Worpleston, Coal Merchant, Guildford. Pet. Jan. 13. Ord. Jan. 16.  
 RADLEY, H. C. (male), St. James's-pl. High Court. Pet. Nov. 14. Ord. Jan. 15.

Amended Notice substituted for that published in the London Gazette of Oct. 17.  
 EUSPACE, JOSEPH NEVILLE, Upton Saint Leonards, Glos., Consulting Engineer, Gloucester. Pet. Oct. 2. Ord. Oct. 14.

### ADJUDICATION ANNULLLED AND RECEIVING ORDER RESCINDED.

CORNWELL, ABRAHAM, Gornal, near Dudley, Staffs, Cattle Dealer, Dudley. Rec. Ord. Nov. 4, 1919. Adj. Nov. 11, 1919. Annul. and Resc. Jan. 9, 1920.

London Gazette.—FRIDAY, JAN. 23.

### RECEIVING ORDERS.

BOND, CHARLES, Plasmarl, Swansea, Wholesale Grocer, Swansea. Pet. Jan. 31. Ord. Jan. 21.  
 BUSH, RANDAL P., Putney, High Court. Pet. Dec. 15. Ord. Jan. 20.  
 DEAN, WILLIAM, Liverpool, Master Carter, Liverpool. Pet. Jan. 20. Ord. Jan. 20.  
 DALE, AUGUSTUS, Maida Vale, High Court. Pet. Oct. 30. Ord. Jan. 20.  
 DEW (Male), 13, Broad-st.-hill, Editor, High Court. Pet. Nov. 22. Ord. Jan. 20.  
 HOOLE, WILLIAM HENRY, Sheffield, Steel Roller, Sheffield. Pet. Jan. 19. Ord. Jan. 19.

LEVY, LEWIS, Maida Vale, Fruit Salesman, High Court. Pet. Dec. 22. Ord. Jan. 21.  
 MARSDEN, RUPERT, Ashbourne, Grocer, Burton-on-Trent. Pet. Jan. 19. Ord. Jan. 19.  
 MARTIN, W. H., South Sea, Filby, Yorks, High Court. Pet. Dec. 15. Ord. Jan. 21.  
 O'NEILL, MICHAEL AUGUSTINE, Manchester, Coal Merchant, Manchester. Pet. Jan. 5. Ord. Jan. 19.  
 WOOD, EDWARD, Forest Gate, Essex, High Court. Pet. Dec. 11. Ord. Jan. 19.  
 WOOLRYCH, FREDERICK CHARLES, and ROBERT GEORGE WOOLRYCH, Durham, Tea Merchants, Durham. Pet. Jan. 19. Ord. Jan. 19.  
 ROACH, EDWIN, Runcorn, Chester, Grocer, Liverpool. Pet. Jan. 31. Ord. Jan. 21.  
 RICHARDSON, HARRY, Billingham, Lincs, Mattress Maker, Peterborough. Pet. Jan. 19. Ord. Jan. 19.  
 Amended Notice substituted for that published in the London Gazette of Jan. 20.  
 IONS, GEORGE EDMUND, Burnopfield, Durham, Clerk, Newcastle-upon-Tyne. Pet. Dec. 15, 1919. Ord. Jan. 14, 1920.

### FIRST MEETINGS.

BOND, CHARLES, Plasmarl, Swansea, Wholesale Grocer, Feb. 3 at 11. Off. Rec., Government-bldgs., St. Mary's-st., Swansea.  
 BOTHAM, WILLIAM GEORGE, Forest Hill, Kent, School Proprietor, Jan. 30 at 12. 132, York-rd., Westminster Bridge-rd.  
 BUSH, RANDAL P., Putney, Feb. 3 at 11. Bankruptcy-bldgs., Carey-st.  
 DALE, AUGUSTUS, Maida Vale, Feb. 3 at 12. Bankruptcy-bldgs., Carey-st.  
 DEW, HAMILTON HENRY MONTAGUE, Colchester, Feb. 2 at 12.15. Off. Rec., 36, Prince-st., Ipswich.  
 DEW (Male), Broad-st.-hill, Editor, Feb. 2 at 11. Bankruptcy-bldgs., Carey-st.  
 DOUGLAS, THOMAS JAMES, Farnborough, Dealer in Fancy Goods, Feb. 3 at 11.30. 132, York-rd., Westminster Bridge-rd.  
 FORREST, CLARE, Colchester, Feb. 2 at 12.45. Off. Rec., 36, Prince-st., Ipswich.  
 HATCOCK, HERBERT GEORGE, Birmingham, Draper, Feb. 4 at 11.30. Off. Rec., 191, Corporation-st., Birmingham.  
 HEATH, EDWARD ARTHUR PENNINGTON, Stockton Heath, Chester, Tube Cleaner, Jan. 30 at 11.30. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.  
 IONS, GEORGE EDMUND, Burnopfield, Durham, Clerk, Feb. 3 at 11. Off. Rec., Pearl-bldgs., 4, Northumberland-st., Newcastle-upon-Tyne.  
 LEVY, LEWIS, Maida Vale, Fruit Salesman, Feb. 4 at 11. Bankruptcy-bldgs., Carey-st.  
 MARTIN, W. H., Filby, Feb. 4 at 12. Bankruptcy-bldgs., Carey-st.

PAGE-SMITH, HERBERT, Worpleston, Coal Merchant, Jan. 30 at 11.30. 132, York-rd., Westminster Bridge-rd.  
 ROBERTS, ROBERT, Llanrwst, Denbigh, Farmer, Jan. 30 at 12. Crypt-chmbrs., Eastgate-rd., Chester.  
 SAVIDGE, WILLIAM HENRY, Stamford, Lincoln, Furniture Dealer, Jan. 30 at 11. Stamford Hotel, Stamford.  
 WOOD, EDWARD, Forest Gate, Essex, Feb. 4 at 11. Bankruptcy-bldgs., Carey-st.  
 WOOD, WARWICK, Blackley, Manchester, Raincoat Merchant, Feb. 2 at 3. Off. Rec., Byrom-st., Manchester.  
 WATSON, FRANK, Chesterfield, Grocer, Jan. 30 at 12. Off. Rec., 4, Castle-pl., Nottingham.

### ADJUDICATIONS.

BOND, CHARLES, Plasmarl, Swansea, Wholesale Grocer, Swansea. Pet. Jan. 31. Ord. Jan. 21.  
 BOTHAM, WILLIAM GEORGE, Forest Hill, Kent, School Proprietor, Greenwich. Pet. Dec. 3. Ord. Jan. 20.  
 DEAN, WILLIAM, Liverpool, Master Carter, Liverpool. Pet. Jan. 30. Ord. Jan. 20.  
 DOUGLAS, THOMAS JAMES, Farnborough, Dealer in Fancy Goods, Guildford. Pet. Jan. 17. Ord. Jan. 30.  
 HATCOCK, HERBERT GEORGE, Birmingham, Draper, Birmingham. Pet. Dec. 16. Ord. Jan. 19.  
 HOOLE, WILLIAM HENRY, Sheffield, Steel Roller, Sheffield. Pet. Jan. 19. Ord. Jan. 19.  
 MARSDEN, RUPERT, Ashbourne, Grocer, Burton-on-Trent. Pet. Jan. 19. Ord. Jan. 19.  
 MEYBO, KENNETH J. B., Instow, Devon, High Court. Pet. Nov. 19. Ord. Jan. 21.  
 RICHARDSON, HARRY, Billingham, Lincs, Mattress Maker, Peterborough. Pet. Jan. 19. Ord. Jan. 19.  
 ROACH, EDWIN, Runcorn, Grocer, Liverpool. Pet. Jan. 21. Ord. Jan. 31.  
 SNELL, WALTER HENRY JAMES, East Finchley, Barnet. Pet. Dec. 16. Ord. Jan. 19.  
 WILLIAMS, HORATIO NELSON, Wood-st., Wholesale Hatter, High Court. Pet. Dec. 6. Ord. Jan. 19.  
 WOOLRYCH, FREDERICK CHARLES, and ROBERT GEORGE WOOLRYCH, Durham, Tea Merchants, Durham. Pet. Jan. 19. Ord. Jan. 19.  
 Amended Notice substituted for that published in the London Gazette of Nov. 25.  
 LEIGH, CECIL AINSLIE WALKER, St. James's-st., Officer in His Majesty's Army, High Court. Pet. Feb. 26, 1919. Ord. Nov. 22, 1919.

### ADJUDICATIONS ANNULLLED AND RECEIVING ORDERS RESCINDED.

BYNOE, CHARLES AUGUSTUS, Queen Victoria-st., Dentist, High Court. Ord. April 7, 1910. Adj. April 22, 1910. Annul. and Resc. Nov. 17, 1919.

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**24, MOORGATE ST., E.C. 2.**

SEAMAN, RICHARD, Addlestone, Surrey, Butcher. Winchester. Ord. Sept. 4, 1917. Adj. Sept. 14, 1917. Annul. and Resc. Jan. 14, 1920.

London Gazette.—TUESDAY, Jan. 27.

#### RECEIVING ORDERS.

CATCHPOLE, GERTUDE C., Wandsworth. Wandsworth. Pet. Jan. 1. Ord. Jan. 23.  
CLARK, JAMES CHARLES, Southampton, Steward. Southampton. Pet. Jan. 23. Ord. Jan. 23.  
HENRY, CYRIL JOHN, Piccadilly. High Court. Pet. Dec. 22. Ord. Jan. 21.  
LIVEDON, Lord, Earl's Court. High Court. Pet. Nov. 13. Ord. Jan. 21.  
OWEN, JOSEPH ARTHUR, Handsworth, Fruiterer. Birmingham. Pet. Jan. 5. Ord. Jan. 23.  
WILLIAMS, THOMAS ROWE, Connaught-pl., Company Promoter. High Court. Pet. Dec. 3. Ord. Jan. 22.  
WOMERSLEY, JOS, Huddersfield, Teamer. Huddersfield. Pet. Jan. 24. Ord. Jan. 24.

#### RECEIVING ORDER RESCINDED.

MACKENZIE, THOMAS WILLIAM, Hampstead. High Court. Ord. Aug. 6, 1919. Resc. Jan. 7, 1920.

#### FIRST MEETINGS.

BURTON, CLINCE, Longridge, Farmer. Feb. 6 at 10.30. Off. Rec. 13, Winckley-st., Preston.  
CLARK, JAMES CHARLES, Southampton, Steward. Feb. 6 at 11. Off. Rec. Midland Bank-chambr., High-st., Southampton.  
CHALLINOR, JOHN WILLIAM, Manchester. Feb. 4 at 3. Off. Rec. Byrom-st., Manchester.  
FISHER, JOHN NAYLOR, Blackpool. Feb. 4 at 11. Off. Rec. 13, Winckley-st., Preston.  
GOWLING, FRANCES, Eastborough, Scarborough. Feb. 3 at 4.15. Off. Rec., 48, Westborough, Scarborough.  
GOWLING, THOMAS HENRY, Eastborough, Scarborough. Labourer. Feb. 3 at 4. Off. Rec., 48, Westborough, Scarborough.  
GRAHAM, GERTUDE AMY, Hove. Feb. 5 at 2.30. Off. Rec. 12a, Marlborough-pl., Brighton.  
HENRY, CYRIL JOHN, Piccadilly. Feb. 5 at 12. Bankruptcy-bldgs., Carey-st.  
LIVEDON, Lord, Earl's Court. Feb. 5 at 11. Bankruptcy-bldgs., Carey-st.  
ROSE, EDWIN, Hampton, Grocer. Feb. 4 at 11.30. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.  
WALKER, JOSEPH ARTHUR PENNIE, Fulwood, Preston. Raincoat Merchant. Feb. 6 at 10.15. Off. Rec. 13, Winckley-st., Preston.  
WILLIAMS, THOMAS ROWE, Connaught-pl., Company Promoter. Feb. 4 at 12. Bankruptcy-bldgs., Carey-st. Amended Notices substituted for those published in the London Gazette of Jan. 23.  
BOND, CHARLES, Swansea, Wholesale Grocer. Feb. 3 at 11. Off. Rec., Government-bldgs., St. Mary's-st., Swansea.  
SAYFORD, WILLIAM EDWIN, Stamford, Lincolns. Furniture Dealer. Jan. 30 at 11. Stamford Hotel, Stamford.

#### ADJUDICATIONS.

CLARK, JAMES CHARLES, Southampton, Steward. Southampton. Pet. Jan. 23. Ord. Jan. 23.  
COLE, JOHN H., Whalley Range, Manchester. Salford. Pet. Nov. 5. Ord. Jan. 23.  
MOLAND, C. H., Iyer Heath, Bucks, Farmer. Windsor. Pet. Nov. 6. Ord. Jan. 23.  
MOYLS, SYDNEY, Craven Arms, Salop, Timber Contractor. Leominster. Pet. Dec. 4. Ord. Jan. 24.  
ROE, HENRY, Liverpool, Company Director. Liverpool. Pet. Nov. 21. Ord. Jan. 23.  
SLINN, ARTHUR JOHN, Duke-st. High Court. Pet. June 11. Ord. Jan. 23.  
WILD, VICTOR AUGUSTUS, Maids Vale. High Court. Pet. Oct. 26. Ord. Jan. 23.  
WOMERSLEY, JOS, Huddersfield, Teamer. Huddersfield. Pet. Jan. 24. Ord. Jan. 24.  
WOOD, EDWARD THOMAS WALTER, Forest Gate. High Court. Pet. Dec. 11. Ord. Jan. 23.

#### ADJUDICATION ANNULLLED.

GASKIN, JOHN, Nottingham, Stock and Share Broker. Nottingham. Adj. May 5, 1913. Receiving Order dated April 22, 1915, rescinded. Annul. Jan. 10, 1920.

London Gazette.—FRIDAY, Jan. 30.

#### RECEIVING ORDERS.

BUTLER, THOMAS HENRY, Walsall, Leather Goods Seller. Birmingham. Pet. Jan. 26. Ord. Jan. 26.  
CHAPMAN BROTHERS, Twickenham, Hoisiers. Brentford. Pet. Jan. 12. Ord. Jan. 27.  
GREEN, MAJOR EDGAR, Cromwell-rd. High Court. Pet. Nov. 22. Ord. Jan. 27.  
GUMLEY, THOMAS, Leicester, Pipe Fitter. Leicester. Pet. Jan. 26. Ord. Jan. 26.  
HARRIS, BRIGHTON GORDON, Birmingham, Leather Manufacturer. Birmingham. Pet. Dec. 17. Ord. Jan. 26.  
KIDD, R. H., Duke-st. High Court. Pet. Dec. 13. Ord. Jan. 26.  
LANE, WALTER C. A. High Court. Pet. Jan. 6. Ord. Jan. 26.  
LEATHERBARROW, G. H. (male), Ainsdale, Southport, Purser. Liverpool. Pet. Dec. 15. Ord. Jan. 26.  
LEE, HARRY WILLIAM, Wimborne, Norfolk, Baker. King's Lynn. Pet. Jan. 27. Ord. Jan. 27.  
LEVY, SAMUEL, Maids Hill, Greengrocer. High Court. Pet. Jan. 26. Ord. Jan. 26.  
LUCAS, CLAUDE ROBINSON, Leicester. Leicester. Pet. Jan. 1. Ord. Jan. 26.  
NEISH, WALTER, Stainforth, near Doncaster, Cycle Dealer. Sheffield. Pet. Jan. 13. Ord. Jan. 27.  
NICHOLAS, GEORGE RICHARD, Conisburgh, Stationer. High Court. Pet. Jan. 21. Ord. Jan. 21.  
PAWSON, GEORGE WILLIAM, Ossett, Yorks, Cab Proprietor. Dewsbury. Pet. Jan. 26. Ord. Jan. 26.  
PRATT, ALBERT WILLIAM, West Hampstead. Chelmsford. Pet. Dec. 11. Ord. Jan. 26.

## London County Westminster & Parr's Bank, LIMITED.

Established in 1836.

HEAD OFFICE:  
41, LOTHBURY, E.C. 2.

FOREIGN BRANCH OFFICE:  
82, CORNHILL, E.C. 3.

AUTHORIZED CAPITAL £33,000,000.  
PAID-UP CAPITAL £8,503,718 RESERVE £8,750,000

WALTER LEAF, Esq., Chairman.

SIR MONTAGU CORNISH TURNER and ROBERT HUGH TENNANT, Esqs., Deputy-Chairmen.

Joint General Managers.

F. J. BARTHORPE.

J. C. ROBERTSON.

W. H. INSKIP.

Secretary.

F. MYTON.

### BALANCE SHEET, 31st DECEMBER, 1919.

LIABILITIES.			ASSETS.		
	£	s. d.		£	s. d.
<b>CAPITAL—</b>			<b>CASH—</b>		
Authorized ...	£33,000,000		In hand and at Bank of England ...	58,766,910	7 2
1,414,198 Shares of £20 each, £5 paid ...	£7,070,900		Money at Call and Short Notice ...	18,794,487	8 1
1,432,728 Shares of £1 each, fully paid ...	1,432,728			77,561,397	15 3
RESERVE ...	8,503,718	0 0	<b>BILLS DISCOUNTED</b> ...	49,851,485	2 6
CURRENT DEPOSIT & OTHER ACCOUNTS, including provision for Contingencies ...	304,547,725	10 5	<b>INVESTMENTS—</b>		
NOTES IN CIRCULATION IN THE ISLE OF MAN ...	18,351	0 0	War Loans at cost and other Securities of, or guaranteed by, the British Government (of which £1,190,613 2s 11d. is lodged for Public Accounts, and for the Note Issue in the Isle of Man) Indian and Colonial Government Securities, Indian Government Guaranteed Railway Stocks and Debentures, British Corporation Stocks, and British Railway Debenture Stocks ...	587,084	4 11
ACCEPTANCES, ENDORSEMENTS, ETC. ...	23,704,385	14 10	Other Investments ...	1,863,698	12 5
REBATE ON BILLS NOT DUE ...	300,346	15 2	<b>LONDON COUNTY AND WESTMINSTER BANK (LIMITED)—</b>		
<b>PROFIT AND LOSS.</b>			8,000 £20 Shares, fully paid } 92,000 £20 Shares £7 10s paid } ULSTER BANK, LIMITED— 199,665 £15 Shares, £2 10s. paid ...	850,000	0 0
Net Profit for the year, including £377,560 7 5 brought from year 1918, £2,832,567 8 6. From this the following appropriations have been made:—			1,909,296	11 3	
Interim Dividend of 10 per cent paid in August last £494,969 8 0			<b>ADVANCES TO CUSTOMERS AND OTHER ACCOUNTS</b> (including pre-moratorium Stock Exchange Loans) ...	128,090,982	18 7
In investment Depreciation 1,000,000 0 0 Reserve ... 165,720 15 0 Bank Premises Account 100,000 0 0 Bank War Memorial ... 100,000 0 0			<b>LIABILITY OF CUSTOMERS FOR ACCEPTANCES, ENDORSEMENTS, ETC., as per contra</b>	23,704,385	14 10
£1,860,690 1 0			<b>BANK AND OTHER PREMISES</b> (at cost, less amounts written off) ...	3,029,166	1 11
Leaving for payment of a further Dividend of 10 per cent. on 2nd February, 1920 (making 20 per cent. for year) on the £20 shares ...	494,969	6 0		£346,796,385	7 11
and for a dividend of 6 1/2 per cent. on £1 shares ...	62,681	17 0			
And a Balance to carry forward ...	414,236	4 6			
	£346,796,385	7 11			

WALTER LEAF,  
R. HUGH TENNANT,  
M. C. TURNER, } Directors.

#### AUDITORS' REPORT.

We have examined the above Balance Sheet and compared it with the Books at Lothbury, Lombard Street and Bartholomew Lane, and the Certified Returns received from the Branches.

We have verified the Cash in hand and Bills Discounted at Lothbury, Lombard Street and Bartholomew Lane and the Cash at the Bank of England.

We have examined the Securities held against Money at Call and Short Notice, and have verified the Investments of the Bank.

We have obtained all the information and explanations we have required, and in our opinion the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs according to the best of our information and the explanations given to us, and as shown by the Books of the Company.

TURQUAND, YOUNGS & CO.,  
KEMP, BONS, SENDELL & CO.,  
PRICE, WATERHOUSE & CO.,  
STEAD, TAYLOR & STEAD } Chartered Accountants.

Auditors.

LONDON, 22nd January, 1920.

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